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FOR
1853.



THE THIRTIETH ANNUAL EDITION.

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1853.

Per. 23292.

53

ABBREVIATIONS USED IN THE WORK.

<i>For</i>	B. P.	<i>read</i>	British Possessions.
	O. C.	„	Order in Council.
	T. O.	„	Treasury Order.
	B. O.	„	Board's Order.
	B. M.	„	Board's Minute.
	G. O.	„	General Order.

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PREFACE.

THE delay that has arisen in the publication of the present edition of "The British Tariff," has been occasioned by the anticipation of legislative alterations in the Customs' Code, during the session of Parliament just closed,

That anticipation has not been realised, but many important regulations calculated to facilitate public business, and to meet the requirements of our vast and daily-expanding commerce, have been issued by the Board of Customs, and by the Lords of the Treasury.

The whole of these regulations will be found embodied in the Work under their proper headings, and may be readily ascertained by referring to the carefully-prepared and much-extended Index.

This edition also embraces a List revised and perfected to the 5th instant, of the Customs' Establishment of Officers and Clerks in London, and at the several Outports of the United Kingdom.

The Compiler accepts with pleasure the opportunity here afforded, of tendering his grateful acknowledgments to his many distinguished patrons, and to his long list of abiding friends at home and abroad, for their continued recognition of the utility of his services in the production of this Work.

EDWIN BEEDELL.

40, TREDEGAR SQUARE, BOW ROAD,
London, January 20th, 1853.

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(2) The Commissioners of her Majesty's Customs shall cause to be made, and to be publicly exposed, from time to time, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—8 and 9 Vict. cap. 86, s. 144.

Extracts, or fair abridgments, are not deemed to be infringements of Copyright. *Vide* B. O. 6th Oct., 1851, No. 515.

(3) Dutch clocks unmarked, and clocks of the description usually imported from the United States of America, not having the maker's name and place of abode marked on the frame and on the face, do not fall within the table of prohibitions.—G. O. 1844.

When the maker's name and place of abode are permanently engraved on the frame, and marked on the face with the same materials as the hours, and cannot be effaced without injury to the watch or clock, the article may be delivered.—B. O. 25th May, 1846.

Watches without the foreign maker's name, and such as bear a counterfeited English maker's name, when *in transitu*, are allowed to be transhipped for their destination.—G. O. 1852. But such clocks and watches may not be warehoused for exportation.—G. O. 1857.

Clocks and watches imported for private use, when not marked as required by the above enactment, may be admitted to entry on payment of the proper duty and upon the usual declaration being made.—T. O. 4th Sept., 1828. *See Declaration No. 4, p. 29.*

EXTRACTS, Essences, or other Concentrations of Coffee, Chicory, Tea or Tobacco, or any admixture of the same.—13 and 14 Vict. cap. 95, s. 15.

GOODS from the Isle of Man, except such as be of the produce or manufacture thereof, or of the United Kingdom, and except Corn, Grain, Meal, or Flour.

GUNPOWDER, except by licence from her Majesty, granted for furnishing her Majesty's stores only.

PAPER.—Printed on in the English language. ⁽¹⁾

PARTS of ARTICLES.—Any distinct or separate part of any article not accompanied by the other parts of such articles, so as to be complete, if such articles be subject to duty according to the value thereof.

PRINTS, Copies of, first engraved, etched, drawn, or designed in the United Kingdom.

— Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles, imported, shall be forfeited, and may be seized by any Officer of her Majesty's Customs.—9 and 10 Vict. cap. 102, s. 19.

SCULPTURES or MODELS, first made in the United Kingdom, copies of casts thereof.

SNUFF WORK, unless to be warehoused for exportation only.

SPIRITS from the Isle of Man.

TOBACCO STALKS, stripped from the leaf, whether manufactured or not; and **TOBACCO STALK FLOUR**, unless for exportation only.

And if any goods shall be imported ⁽²⁾ into the United Kingdom, contrary to any of the prohibitions above mentioned, the same shall be forfeited.—8 and 9 Vict. cap. 86, s. 63.

⁽¹⁾ Cards printed in the English language in a foreign country, descriptive of wines imported, are not prohibited.—G. O. 1849. Nor are labels printed in English of a person residing in London, bearing the royal arms and a French inscription.—B. O. 19th June, 1844.

⁽²⁾ No goods shall be deemed to be imported from any particular place unless direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.—8 and 9 Vict. cap. 86, s. 49.

GOODS WHICH MAY BE PROHIBITED,

OR ARE SUBJECT TO

RESTRICTIONS ON IMPORTATION. ⁽¹⁾

(Under the Act, 8 & 9 Vict. cap. 86, except where otherwise stated.)

ANIMALS.—By an order in Council, her Majesty may, to prevent infection or contagious disorders, prohibit the importation of sheep, cattle, horses, or other animals, or subject them to quarantine, or cause them to be destroyed.—11 and 12 Vict. cap. 105.

CARDS.—Foreign Playing Cards not having the name and place of residence of the maker printed or marked on one card of every pack and on every wrapper, or if any of such cards or wrapper shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, such cards shall not be entered to be warehoused. And all foreign cards, wrappers, &c., not printed as aforesaid, or on any of which shall be printed or marked the name of any such licensed maker of cards shall be forfeited.—9 Geo. IV. cap. 18.

⁽¹⁾ All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5.

EAST INDIA GOODS :—viz., Goods of places within the limits of the East India Company's Charter, can be imported into the following approved ports only, viz. :—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London,	Goole,	Dublin,
Liverpool,	Lancaster,	Belfast,
Bristol,	Portsmouth,	Cork,
Hull,	Southampton,	Limerick,
Newcastle,	Sunderland,	Waterford,
Plymouth,	Yarmouth,	Londonderry.
Gloucester,	Whitehaven,	
Dover,	Preston.	
Exeter,		

And such other ports as shall be approved by the Lords of the Treasury, and be declared by Order in Council, fit and proper for such importation.

FISH of foreign taking, except anchovies, eels, turbot and lobsters, unless in vessels cleared out regularly with such fish on board from a foreign port.

GLOVES of **LEATHER** can only be imported in packages, each of which shall contain 100 dozen pairs at least, and in ships of 60 tons burden or upwards.

HIDES, SKINS, HORNS, HOOFs, or any other part of Cattle or Beast may, by an Order in Council be prohibited.

MALT, unless imported for exportation only.

SILK :—viz., Manufactures of Silk, being the manufactures of Europe, unless imported into the ports of London, Liverpool, Hull, Southampton, Leith, (1), or ports appointed by the Lords of the Treasury, or into the port of Dublin direct from Bordeaux, or into the ports of Dover and Folkstone, direct from Calais or Boulogne, unless in ships of 60 tons burden or upwards.

SPIRITS, not being perfumed or Medicinal Spirits, shall not be imported unless in ships of 60 tons burden at least, nor unless in casks, or other vessels capable of containing liquids, each of such casks, or other vessels, being of the size or content of 20 gallons at the least, or in glass bottles, or stone bottles, not exceeding the size of quart bottles, (2) and being really part of the cargo of the ship in

(1) G. O. 1110 and 1110.

(2) Geneva may be imported in glass bottles, containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102, s. 4.

which the same are imported, and included in the manifest, or other papers, enumerating or describing the cargo.

TEA, shall be imported only into the following ports, viz.:—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Newcastle, Preston, Whitehaven.	Leith, Glasgow, Greenock, Port Glasgow.	Dublin, Belfast, Cork, Waterford.

TOBACCO and SNUFF, shall not be imported, unless specially reported, and imported, in a ship of the burden of 120 tons or upwards; and into the following ports, viz.:—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Lancaster, Cowes, Falmouth, Whitehaven, Plymouth, Newcastle, Southampton, Preston, Swansea ⁽¹⁾ .	Glasgow, Port Glasgow, Aberdeen, Leith, Greenock.	Dublin, Belfast, Cork, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, Wexford, Drogheda.

Or into such other ports as may hereafter be appointed for such purpose by the Lords of the Treasury.

TOBACCO and SNUFF shall not be imported, unless in hogsheads, casks, chests, or cases, ⁽²⁾ containing 300 lbs. weight at least, not being separated or divided in any manner, within the cask or package, except,—

— Tobacco of the dominions of the Turkish Empire; which may be packed in inward bags or packages, or separated or divided in any manner, provided the outward package be a hogshead, cask, chest, or case, containing at least 300 lbs. net weight.

⁽¹⁾ G. O. 1845.

⁽²⁾ Tobacco, the produce of the Philippine Islands, may be imported direct from Manilla in *bales* or *packages*, containing 300 lbs. weight.—13 and 14 Vict. cap. 95, s. 13.

TOBACCO, continued :

- Tobacco and Snuff from the East Indies, unless in hogsheads, casks, chests, or cases,⁽¹⁾ each of which shall contain at least 100 lbs net weight.
- Negrohead Tobacco, unless the produce of, and imported from, the United States of America, in packages of not less than 150 lbs. net weight.
- CIGARS, unless in packages ⁽²⁾ of 100 lbs. net at least.
- CIGARILLOS or Cigarettes, unless in packages of 75 lbs.
- Tobacco from Malta, or any Tobacco the produce of Porto Rico, Mexico, South America ⁽³⁾ Saint Domingo, Cuba, or the British Possessions in America,⁽⁴⁾ and imported direct from any of those places in packages, unless in packages each containing at least 80 lbs. net weight. —13 and 14 Vict. cap. 95, s. 10; 8 and 9 Vict. cap. 86, s. 63; and 12 and 13 Vict. cap. 90, s. 3.

And if any goods shall be imported contrary to the prohibitions and restrictions before mentioned, the same shall be forfeited.⁽⁵⁾—8 and 9 Vict. cap. 86, s. 63.

TOBACCO, CIGARS, or SNUFF.—The master of every ship arriving from any place whatever, at any port in the United Kingdom, shall report, according to the best of his knowledge, the general denomination of the contents of every package of such goods, or forfeit 100*l*.—9 and 10 Vict. cap. 102.

All Manufactured Goods shall be deemed to be the produce of the country of which they are the manufacture.—13 and 14 Vict. cap. 95, s. 6.

(1) Also Tobacco imported direct from Turkey or Egypt.—G. O. 1850, and 1851. Tobacco from the British possessions in the East Indies may be imported in *bales*, of not less than 100 lbs. weight.—G. O. 1851.

(2) The importation of cigars in internal boxes is allowed, by T. O. 9th Sept., and G. O. 18th Sept., 1839.

(3) Tobacco, the produce of South America, Cuba, &c., may be imported from the United States in packages of 80 lbs. weight each; from places in Europe, in packages not less than 300 lbs. weight.—G. O. 1851.

(4) Also from the west coast of Africa.—G. O. 1851.

(5) Tobacco for private use, in packages under the legal size, may be admitted by special leave of the Board, provided it be for the use of the person to whom it is consigned, and be inserted in the manifest and report, the application and proof being made by such person, and not by an agent.—B. M. 1st Nov., 1826.

Samples of Tobacco under the legal weight, imported with the packages to which they belong, and labelled to correspond therewith, may be entered and weighed with the respective packages, provided they be duly reported as samples.—G. O. 1851.

ENTRY OF GOODS INWARDS ⁽¹⁾.

(8 and 9 Vict. cap. 86.)

4th August, 1845.

Report and Entry.—That the officers of Customs might have full cognizance of all ships coming into any port in the United Kingdom, and of all goods on board, or which may have been on board, it is enacted that no goods shall be unladen from any ship arriving from foreign parts, nor shall bulk be broken before due report of such ship, and due entry of such goods, shall have been made, and warrant granted; and that no goods shall be so unladen, except at such times and places as are directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom, any alteration be made in the stowage of the cargo, so as to facilitate the unlading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk.—S. 2.

Manifest.—No goods shall be imported in a British ship unless the master shall have on board a manifest of such goods, made out and dated and signed by him at the place where the goods were taken on board; the manifest to set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and to contain a particular account and description of all the packages on board, their marks and numbers, and of the sorts of goods, and different kinds of each sort, to the best of the master's knowledge.—S. 3.

Manifest wanting—penalty.—If any goods shall be imported without such manifest, or if any goods specified thereon be not on board, the master shall forfeit 100*l.*—S. 5.

⁽¹⁾ *Forms of entry of various descriptions will be found in pages following "The Waterside Practice."*

Master to report.—The master of every ship arriving from foreign parts, whether laden or in ballast, shall within 24 hours after arrival, and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth thereof; and such report shall contain the particulars of all the packages on board, to the best of his knowledge, and the general denomination of the contents of every package containing Tobacco, Cigars, or Snuff,⁽¹⁾ and of the place, or places where such goods were taken on board, and of the burden of such ship, where built, or if British, of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the master, and of the number of the crew, stating how many are subjects of the country to which the ship belongs, and how many are of some other country; and in such report it shall further be declared whether and in what cases, such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, at another port, and what part, if any, is prohibited to be imported⁽²⁾, except to be warehoused for exportation only, and what part, if any is intended for exportation and what surplus stores remain on board; and, if a British ship, what foreign-made sails or cordage are in use on board; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l.*⁽³⁾—S. 7, 9 and 10 Vict. cap. 102.

Manifest to be delivered.—The master shall, at the time of making his report, deliver the manifest, and, if the Collector or Controller require it, a bill or bills of lading, or a true copy thereof; and shall answer all questions put to him relating to the voyage, under a penalty of 100*l.*—S. 10.

Cargo for two ports.—If any part of the cargo is reported

(1) Cambrics or Lawns, Leather Gloves, and Manufactures of Silk, exempted from this restriction.—G. O. 17887.

(2) For prohibition on importation, see p. 1.

(3) In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l.*, the Collector and Controller may, upon proof to their satisfaction that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry, upon payment of the proper duties; and in cases of Timber and Wood goods from the British colonies, so added to the report, where the duties shall not exceed 10*l.*, the goods may be admitted to entry at the low duty, on a satisfactory declaration being made that the excess is of the same description and produce as that part of the cargo mentioned in the Certificate of Clearance.—G. O. 20th Nov., 1841.

In cases of deficiency in the quantities reported, the Collector and Controller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

for importation at some other port in the United Kingdom, the Collector and Controller of the port at which some part of the cargo has been delivered, shall notify such delivery on the manifest, and return the same to the master.—S. 11.

Time allowed for entry of goods.—The importer of any goods must, within fourteen days after the arrival of the ship with the same, or within fourteen days of their release, if subjected to quarantine, make perfect entry inwards of such goods, or entry by bill of sight, at the Custom-House, and within such time (1) land the same, and in default of such entry and landing, the officers of the Customs may convey such goods to the Queen's warehouse, for security of duties; and if the duties due thereon shall not be paid within three months after the time aforesaid shall have expired, together with all charges of removal and warehouse-rent, the same shall be sold, and the produce thereof applied to the payment of freight and charges, next, of duties, and the overplus (if any), paid to the proprietor of the goods.—S. 16, and 12 and 13 Vict. cap. 90.

Goods unshipped for landing are to be removed with all convenient speed to the wharf, quay, or other place of landing, under forfeiture of the same, with the vessel or boat employed in removing them.—12 and 13 Vict. cap. 90, s. 13.

Goods brought into the Docks not to be landed without due entry thereof, notwithstanding local acts.—12 and 13 Vict. cap. 90, s. 43.

Expense of guarding goods not entered and landed.—Whenever any officer of the Customs shall have been kept in charge of any goods beyond the time allowed by law for the same being entered and landed, it shall be lawful for such officer to detain the vessel in which such goods shall have been imported, provided the same are remaining on board the vessel, until the expenses so incurred shall have been paid to such person as the Commissioners of the Customs shall appoint; and in all cases where the goods shall have been put

(1) In addition to 14 working days, allowed for vessels discharging their cargoes, it is the practice to allow also the two Sundays, as well as the day of reporting, and the day of clearing the vessel.—B. O. to Yarmouth, No. 357, Nov. 22nd, 1848.

After the expiration of 14 days, notice is to be sent to the owners and master of the vessel, apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O. $\frac{25}{1848}$ and $\frac{123}{1848}$.

The circumstances under which a vessel's cargo may be worked, before and after the legal hours, will be found in the Miscellaneous Orders, under the head "Vessels."

out of the vessel, the person or persons in whose name the same shall have been entered, shall pay to the person so appointed all such expenses as may have been so incurred by such officer; and such goods shall and may be detained until such expenses shall have been paid; and if not paid within *one month* after demand made in writing of such person or persons by any officer of the Customs, the same shall and may be sold, and the proceeds applied first to the payment of freight and charges, next of duties, next of the officer's expenses, and of the charges attending the seizure and sale of such goods, and the overplus (if any) shall be paid to the proprietor.—8 and 9 Vict. cap. 86, s. 17.

Bills of entry to be delivered.—Persons entering goods inwards (whether for payment of duty or to be warehoused, or whether such goods be free of duty), must deliver to the Collector or Controller a bill of the entry ⁽¹⁾ of such goods fairly written, or fairly written in part and fairly printed in part, IN WORDS AT LENGTH, expressing the name of the ship, and of the master of the ship in which the goods were imported from whence brought, and the description and situation of the warehouse, if to be warehoused, and the name of the person entering the goods, the number and description of the respective packages, and in the margin, the marks and numbers of such packages; and shall pay down any duties payable, and such person shall deliver two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures, arranged in such form and manner, and the number of such duplicates shall be such as the Collector and Controller shall require; and such bill being duly signed by the Collector and Controller, and transmitted to the landing waiter, shall be the warrant for the landing and delivering such goods.—S. 18.

Unauthorised persons not to be permitted to make entries.—Every person who shall make or cause to be made any such entry inwards of any goods not being duly authorised thereto by the proprietor or consignee of such goods, shall, for every such offence, forfeit the sum of 100*l.* Provided always, that no such penalty shall extend to any person acting under the directions of the several Dock Companies or other authorised corporate bodies.—S. 19.

Entry not valid, unless agreeing with manifest, &c.—No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages cor-

(1) See "*Entries*" in *Miscellaneous Orders*.

respond with those purporting to be the same, in the ship's report, and in the manifest where required, and in the certificate or other document where required, nor unless the goods shall have been properly described in such entry; and any goods taken or delivered out of any ship or warehouse, or for the delivery of which, or for any order for the delivery of which from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited.—S. 20.

Goods at value.—If the goods shall be charged to pay duty according to the number ⁽¹⁾, measure, or weight thereof, such number, measure, or weight must be stated in the entry; if according to the value, such value must likewise be stated in the entry, and affirmed by the declaration of the importer or his known agent, written upon the warrant of entry, and attested by his signature; ⁽²⁾ and if the goods in such entry be chargeable at the option of the officers of Customs, either according to the number, measure, or weight thereof, or according to the value thereof, then, as well such numbers, measure, or weight, as also such value, shall be in like manner stated in the entry ⁽³⁾, and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorised by him, such person shall forfeit 100*l.*—S. 21.

Goods undervalued.—If, upon the examination of any goods entered to pay duty according to the value thereof, it shall appear to the officers of Customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within seven days ⁽⁴⁾ from the day on which the goods shall be finally examined by the proper officers by virtue of a duty-paid entry, if it be in England, or within ten days from such last-mentioned day, if it be in any port in Scotland, Ireland, or the

⁽¹⁾ In all cases where the merchant is unable to specify the exact number or quantity of taleable goods contained in the packages, he is at liberty to pass a warehousing entry for such goods without specifying the quantity or number, in the same manner as is now practised with respect to all other descriptions of goods.—B. M. 12th Nov., 1834, and 27th Feb., 1844.

⁽²⁾ See *Declaration No. 18*, p. 31.

⁽³⁾ In cases in which any articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed 10*l.*, the Collector and Controller, after full inquiry, may permit the entry to be amended, on proof being adduced that no fraud had been intended, taking a deposit not exceeding 2*l.*, to abide the Board's decision.—G. O. 21st Nov., 1841.

⁽⁴⁾ The question having been submitted to the Solicitor of Customs, whether Sunday should be excepted in reckoning the seven days for taking goods for undervalue, it was decided, that *the intervening Sunday must be counted*.—B. O. 17th Feb., 1849.

Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods, according as the value of the same shall be described in the entry, to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the Customs that such goods, by reason of their real value, are liable to the higher rate of duty, they may, in like manner, take such goods for the use of the Crown; and the Commissioners of Her Majesty's Customs shall thereupon, in any of such cases, cause the amount, together with an addition of 10*l.* per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of the sale shall exceed the sums so paid, and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods; and the money retained for the benefit of the Crown shall be paid into the hands of the Collector of the Customs, with the knowledge of the Controller, and be carried to account as duties of Customs.—S. 22.

Free goods—Value to be stated on entry. And whereas it is expedient that correct accounts may continue to be taken of the value of the imports of certain goods upon which duty has hitherto been charged according to the value thereof, but upon which goods the duties have been repealed, be it enacted, that upon the entry inwards of any such goods, the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his agent, and if such declaration be false, the person signing the same shall forfeit a sum not exceeding 20*l.*; and it shall be lawful for the officer appointed to examine such goods, to call for the invoice, bills of parcels, and such other documents relating thereto, as he may think necessary for ascertaining the true value of the same.—S. 23.

True account of free goods to be rendered within 24 hours.—The owner or consignee of all goods free of duties imported into the United Kingdom from parts beyond the seas shall within 24 hours after the due entry and landing of such goods deliver to the principal officer of Customs at the port of discharge, a true account of all such free goods so landed, and in default thereof shall forfeit 5*l.*—13 and 14 Vict. cap. 95, s. 4.(1)

(1) For further regulations affecting free goods, see "Goods, free," in "Miscellaneous Orders."

Goods damaged.—On all goods, except goods paying duty at value, and except the following goods, viz. :—

Cantharides,	Opium,
Cocoa,	Oranges,
Coculus Indicus,	Pepper,
Coffee,	Raisins,
Corn, Grain, Meal or Flour (1),	Sugar,
Currants,	Tea,
Figs,	Tobacco,
Guinea Grains,	and
Lemons,	Wine,
Nux Vomica.	

receiving damage during the voyage, an abatement of the duties will be allowed in proportion to the damage, on proof being made by declaration (2), that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom: and provided claim to such abatement of duties be made at the time of the first examination of such goods; but if, on examination of the goods, the officers of Customs shall be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the Collector and Controller shall choose two indifferent merchants experienced in such goods, who shall examine the same, and subscribe a declaration (3), stating in what proportion such goods are lessened in their value by reason of such damage, and thereupon the officers of Customs may make an abatement (4) of the duties according to the proportion of damage so declared.—S. 30, 31, 32.

(1) 13 and 14 Vict. cap. 95, s. 7.

(2) See *Declarations Nos. 8 and 9*, p. 29.

(3) See *No. 10*, p. 30.

(4) In cases of allowance for damage, where the duty on the proportions adjudged shall not exceed 10*l.*, the same may be allowed by the Collector and Controller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter, during the voyage, and where the duty on the proposed allowance shall not exceed 10*l.*, the Collector and Controller may direct the same to be deducted from the landing account.—G. O. 20th Nov., 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

No claim for abatement of duties will be allowed unless made in writing within four days from the first examination of the goods, and while they remain in the custody of the officers.—B. M. 3rd Jan., 1829.

See *Waterside Practice for more detailed proceedings, and for form of "Damage Claim."*

Goods entered by bill of sight ⁽¹⁾—If the importer of goods or his agent cannot, for want of full information, make a perfect entry, and shall declare before the Collector or Controller to the truth thereof, it shall be lawful for the Collector or Controller to receive an entry by bill of sight for the packages by the best description which can be given, and thereupon grant a warrant, in order that the same may be provisionally landed and examined by such importer in presence of the proper officers; and within three days after the landing thereof, the importer shall make a full and perfect entry thereof, and shall either pay the duties thereon, or shall duly warehouse the same; and in default of perfect entry within three days, such goods shall be taken to the Queen's warehouse, and if the importer shall not, within one month after, make a perfect entry thereof, and pay the duties on such part as can be entered for home use, together with the charges of removal and of warehouse rent ⁽²⁾, such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use, or shall not be worth the duties and charges), and for the payment of such charges; and the overplus, if any, shall be paid to the importer or proprietor.—S. 24 and 25.

Deposits for duty.—On entry by bill of sight, a deposit ⁽³⁾

⁽¹⁾ REGULATIONS TO BE OBSERVED IN ISSUING BILLS OF SIGHT.

No bill of sight is to be granted upon the application of an agent or clerk to an importer, unless upon production of his employer's authority for making such application.

In all cases where a bill of sight is granted, the proper officers are to make an accurate and complete examination of the goods landed by virtue thereof, by opening the packages and by turning out, where practicable, the contents of every package.

Entries for goods landed under bills of sight which are not endorsed upon the sight itself, are to be headed with the words "In part of Sight," or "In full of Sight," as the case may be, to distinguish them from prime entries, care being taken that perfect entry be made within three days,—B. O. 6th Feb., 1818, and 11th Oct., 1833. See also *B. M.* 26th Nov., and 24th Dec., 1852.

⁽²⁾ *For rent-charge on goods deposited in the Queen's warehouse.*—See "*Rent*," in *Index*,

⁽³⁾ No deposit is to be required on bills of sight.—G. O. 1851.

When a deposit has been made for goods entered by bill of sight, and no question can afterwards possibly arise as to the rate or amount of duty chargeable thereon, the goods may be delivered either on the whole or in part, provided the deposit made be sufficient to cover the duty due; but no deposit is to be returned at the time of passing the perfect entry, until the same has been examined by the landing officer, and his certificate obtained upon the sight, of there being no objection to the return of the deposit.—G. O. 2nd Nov., 1826. See also "*Deposits*," in *Miscellaneous Orders*.

This order is not contravened by the 27th and 28th sec., 8 and 9 Vict. c. 86,

shall be made in sufficient amount to cover the duties payable on the goods intended to be landed or examined thereby; and the importer or his agent shall make and subscribe a declaration that he has not any reason to believe that the duties on the goods will amount to more than the sum deposited; and if the sum so deposited shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry or entries is or are made for the whole of the goods contained in such package.—S. 26 and 27.

Disputed duty.—When disputes arise as to the proper duty payable upon goods, the importer shall deposit the amount demanded, which shall be taken as the proper duty, unless an action be brought within three calendar months in one of her Majesty's Courts of Law, to ascertain what amount is due; and upon payment of such deposit and passing a proper entry the goods shall be delivered.—12 and 13 Vict. cap. 90, s. 5.

Bill of sight to be endorsed.—Before any such goods shall be delivered, the importer or his agent shall endorse upon the bill of sight a particular account thereof, to which he shall affix his signature and place of abode, with the date of making such endorsement.—8 and 9 Vict. cap. 86, s. 28.

Goods concealed—forfeited.—Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of the Customs, as well all such goods and other things, as the package or parcel in which they are found, and all other things contained in such package or parcel, shall be forfeited.—S. 29.

and the officers to govern themselves accordingly, taking care, that before goods be delivered out of their custody, the importer or his agent endorse on the sight a particular account thereof, and affix his signature, with place of abode and date of making the endorsement, as required by the 28th sec. of the Act above cited; and that the officers do also, before delivery, certify the correctness of the same, affixing their signatures and the date thereto.—G. O. 1448.

With the view of affording facility to the trade in ascertaining the quality of sugar when imported, the importers may be allowed to land the sugar under a warehousing bill of sight, on a deposit of £l. being made in each case, to secure the passing of a perfect entry, within the period prescribed by law.—B. M. 31st July, 1847.

Goods entered by bill of sight, or which are subject to *ad valorem* duties, may not be removed from the importing vessel without being accompanied by a tide waiter.—B. M. 30th May, 1829.

The nature of a sight entry is further treated of and fully exemplified in the "Waterside Practice."

Certificates of clearance. (1)—No goods shall be entered as being of or from any British possession abroad (if any benefit attach to such distinction), except the territories subject to the Government of the presidencies of FORT WILLIAM in BENGAL, FORT ST. GEORGE, and BOMBAY, respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate of the due clearance of such ship from thence, containing an account of such goods.—S. 36.

Certificate of produce (2)—is required before the under-mentioned goods can be admitted to entry, as being the produce of, or imported from a British Possession, viz. :—

SUGAR, COCOA and SPIRITS from any British Possession in America, or from the island of Mauritius.—8 and 9 Vict. cap. 86, s. 38.

SUGAR, RUM, and RUM SHRUB, from places within the limits of the East India Company's Charter.—S. 39, and 4 Vict. cap. 8, s. 4.

SUGAR, the produce of any British Possession within the limits of the East India Company's Charter, which shall have been imported into the Cape of Good Hope from the place of its production, and shall have been warehoused at the Cape of Good Hope, and subsequently imported from thence into the United Kingdom.—S. 40.

WINE, from the British Possessions (3).—S. 41, and 12 and 13 Vict. Cap. 90.

(1) Sweetmeats or other trifling articles from the British Possessions, brought for private use or as presents, when not borne on the proper certificates of clearance, or produce, may be admitted to entry at the colonial rates, if the high duty does not amount to 10*l.*, upon proof of the fact being adduced and payment of the following fines :—

SCALE OF FINES.

If the foreign duty be 10 <i>s.</i> and under <i>£</i> 1, a fine of 2 <i>s.</i> 6 <i>d.</i>					
"	"	<i>£</i> 1	"	2	" 5 0
"	"	2	"	3	" 7 6
"	"	3	"	5	" 10 0
"	"	5	"	10	" 20 0

G. O. 20th November, 1841,

On Sweetmeats, &c., without certificate, when brought in small quantities, by inferior officers of the ship and seamen, for their own private use, the fine is not to be levied.—B. O. 25 Aug., 1851, No. 353.

See p. 24 for cases where the foreign duty does not exceed ten shillings.

(2) If the certificate of produce for goods of the above description be wanting, on application to the Board of Customs, the goods will be admitted at the low duty, on bond being given to produce the same.—See Declarations Nos. 13 and 14, p. 30.

(3) Australian wine, if noted on the clearance, a certificate of produce is unnecessary.—B. O. 8th Feb., 1851, No. 67.

TIN, imported into the United Kingdom as the produce of, and imported from the British Possessions in India.

Goods from the Channel Islands, and the Isle of Man.—S. 43.

Returned Goods may be entered by Bill of Store, if they have not changed hands ⁽¹⁾.—It shall be lawful to re-import into the United Kingdom from any place, in a ship of any country, any goods (except as hereinafter mentioned) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards and exportation thereof, *provided the property has not changed hands, and that such re-importation takes place within six years* from the date of exportation; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would at the time of such re-importation be payable on the like goods, under the same circumstances of importation as those under which such goods had been originally imported; or such goods may be warehoused.

Provided that the several sorts of goods set forth in the following table shall not be re-imported for *home use* upon the ground that the same had been legally exported, but shall be deemed foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Table of Goods referred to.

Corn, Grain, Meal, Flour, Malt and Hops ⁽²⁾.

Goods for which any bounty or any drawback of Excise had been received on exportation, unless by special leave of the Commissioners of Customs and on re-payment of such bounty or drawback.

All goods for which a bill of store cannot legally be issued, except small remnants of British goods, by special permission of the Commissioners of Customs, upon proof to their satisfaction that the same are British, and had not been sold.

Provided also that tobacco, re-imported by bill of store, shall be subject to all the restrictions imposed by law upon tobacco imported into the United Kingdom, and shall be liable to forfeiture if imported contrary to such restrictions.—S. 33.

⁽¹⁾ *The method of taking out a bill of store will be found in the "Water-side Practice."*

⁽²⁾ *Tea excluded by 13 and 14 Vict. cap. 95, r. 11.*

Falsifying documents.—If any person shall falsify any entry, warrant, cocket, or transire, or other document for the unlading, lading, entering, reporting or clearing of any ship, or for the landing or shipping of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any of such purposes, every person so offending shall forfeit 200*l.* for each offence.—S. 141.

Authority of an agent may be required.—Whenever any person shall make any application to any officer of the Customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default thereof he may refuse to transact such business (1).—S. 142.

Agents to be licensed.—It shall not be lawful for any person to act as agent for transacting business in the port of London, which shall relate to the entry or clearance of any ship, or goods, or baggage, unless authorised so to do by the Commissioners of Customs, who are empowered to require bond in the sum of 1000*l.* for the good conduct of such person, and his clerks acting for him. But such bond shall not be required of one of the sworn brokers of the city of London. If any person shall act as such agent, not being licensed, or if any person shall be in partnership in such agency with a person not licensed, he shall for every offence forfeit 100*l.*—S. 158.

Treasury may revoke agent's license.—The Lords of the Treasury may revoke any such license, and after a copy of an order to that effect shall have been delivered to such person, or to his clerk, or have been left at his usual place of abode or business, such license shall be void.—S. 159.

Not to extend to clerks or servants of individuals.—Nothing herein contained shall extend to prevent the clerk or servant of any person or persons in co-partnership from transacting any such business on account of such person or persons without such license, provided such clerk or servant shall not transact any such business for any other person.—S. 160.

(1) Every person who shall make any entry inwards of goods, not being duly authorised so to do by the proprietor or consignee, shall forfeit for every such offence 100*l.*, but no such penalty shall extend to any person acting under the directions of the several dock companies, or other corporate bodies, authorised by law to pass entries.—8 and 9 Vict. cap. 86, s. 19.

Agents may appoint clerks to act for them.—Any such agent or agents in co-partnership may appoint any person without license to be his or their clerk in transacting such agency. But no person shall be admitted to be such clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, shall have been indorsed on the license of every such agent and signed by him, and witnessed by the signature of the Collector and Controller of Customs, unless such person shall have been appointed, with consent of the Commissioners of Customs, before the commencement of this Act.—S. 161.

Treasury may extend regulations to other ports.—It shall be lawful for the Lords of the Treasury by their warrant, to be published in the London or Dublin Gazette, to extend the regulations hereinbefore made relating to agents in the port of London, to agents at any other port in Great Britain, or at any port in Ireland.—S. 162.

Stores on board ship.—If any lock, mark, or seal placed upon stores on board ship, or upon goods taken from the warehouse as stores for outward bound ships, by the proper officers of customs, be wilfully opened, altered, or broken, or if any such stores be secretly conveyed away while the ship remains in the port of arrival, or before she shall arrive at any other port of the United Kingdom to which she may be about to proceed, the master shall forfeit 20*l.*—12 and 13 Vict. cap. 90, s. 5.

Goods for drawback, bounty, or from the warehouse for exportation shall be carried or water-borne only by licensed lightermen and carmen.—8 and 9 Vict. cap. 86, s. 102. Unlicensed persons so acting liable to forfeit 20*l.* for each offence.—12 and 13 Vict. cap. 90, s. 11.

Bonds taken by the collectors and controllers of Customs may be cancelled after the expiration of three years from the date thereof, or from the time limited for the performance of its conditions, provided no prosecution shall have been commenced thereon.—S. 14.

REGULATIONS

AS TO

PASSENGERS' BAGGAGE (1).

The attention of passengers arriving from the Continent is drawn to the following regulations respecting the examination of baggage.

Attendance is given at the different baggage warehouses in London, as follows :—

Fresh Wharf, The Custom House, St. Katherine's Wharf, Blackwall,	}	From the 1st March till the 31st October, from 8 o'clock, A.M. until 7 o'clock P.M.; and from 1st November till 28th February, from 9 o'clock, A.M. until 5 o'clock, P.M.
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At the outports where post-office packets are stationed, or passage vessels employed, from 8 o'clock, A.M., until 8 o'clock, P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. Also, where dispatch may be required on the arrival of ambassadors, foreign ministers, officers charged with public dispatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, the like attendances are to be given upon the departure of any vessel with passengers.

In the event of vessels arriving with passengers when the examining officers are not in attendance, the Tide Surveyor, being the visiting officer to the ship, will examine any trifling quantity of wearing apparel only, and deliver the same to such passengers as may require it.

After all the baggage shall have been landed, those passengers having only *single packages* will be entitled to have them

(1) The examining officers are to exercise a liberal discretion in the examination of passengers' baggage, but should doubts arise upon any articles brought, they are directed to put them aside until visited by the landing surveyor, who will see that such discretionary powers are not abused, or carried to extremes.—B. O. 8th Oct., 1850, No. 102.

first examined ; the remaining passengers will then be called into the examination-room in rotation, according to the list furnished by the captain ; therefore, to ensure regularity, passengers should see that their names are properly inserted therein.

All wearing apparel, and articles not subject to duty, after being examined, will be immediately delivered, provided the apparel has been worn, and not made up for the purpose of being introduced into this country without payment of the proper duties. When passengers have no articles liable to duty, it will not be necessary for them to incur the expense of employing an agent to clear their baggage, as the same will be examined without any expense whatever on account of such examination by the proper officers of the Customs.

Dutiable articles (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person as may be authorised to receive the same, and also a small sum for passing the entry (except at Folkstone and Ramsgate, where the latter charge is not made by the clerk to the South Eastern Railway Company ;) passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay, as no credit can be given.

All merchandise brought with baggage is liable to seizure ; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.

Books, Plate, or other articles upon which drawback might have been received, will be delivered, on the declaration of the passenger that no drawback was received thereon. When articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, they may be either abandoned or left in the Queen's warehouse for six months, in order to give the proprietors an opportunity of taking them back without payment of duty.

These regulations are to be confined to cases where there is no improper proceeding, or attempt to unship or land articles without the knowledge of the officers. All goods so unshipped or landed, and all articles found concealed, will be forfeited, together with the goods packed with them ; and every person concerned in such transactions will be liable to a penalty of 100*l.* or treble the value of the goods.

If it shall appear that any *Licensed Agent* has charged parties for Customs' duties, or other disbursements, more than he has actually paid, the Board will take measures for withdrawing his license, and for putting his bond in suit.—B. O. 24th Dec., 1847.

Ambassadors' Baggage.—Her Majesty's Ministers, when returning from their missions, are to be treated with the usual respect. The practice is to examine two or three in proportion to every ten packages of their baggage; and, regard being had as to what part of the world they may come from the following may be allowed:—A tun of wine for every ambassador, and half a tun for every minister of inferior rank, together with wearing apparel, furniture, glass, china, books, papers, pictures, equipages, or other articles, such as personages of the high rank of ambassadors may be supposed to require for domestic purposes, and from long standing courtesy. A few gallons of spirits, wax candles, tea and sugar, or chocolate, in small quantities. The extent of the privilege is six months from its date, and proof required that the packages are the property of an ambassador, by his signature being affixed to a list of the number as well as the contents of each package. All articles subject to excise survey, are not to be delivered without an Excise permit, or being accompanied by a Customs' or Excise officer to their place of destination.—B. O. 27th Jan., 1831.

The foregoing privileges do not apply to ambassadors and ministers coming to this country on leave of absence, but only to such personages on *finally* returning from their posts.—T. O. 17th Oct., 1848. The privilege accorded to British Ministers of receiving wine duty free is to be limited to such wine as may have formed part of their cellar stock while abroad, and which they may think fit to send to England on the termination of their foreign employment.—T. O. 11th Oct., 1850.

Brokers or Agents are required to produce authority previous to taking out a baggage sufferance.—B. O. 17th March, 1813.

Tide Surveyors may examine and deliver small quantities of wearing apparel only, from on board the vessel.—B. O. 25th November, 1837.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B. O. 19th July. 1838.

Foreign Newspapers brought in the baggage of passengers, if bound, are to be charged with duty as goods manufactured; but if unbound, they are free of duty.—G. O. 29th April, 1829.

Fowling-pieces, the property of parties returning home from abroad, may be delivered *duty free*, upon declaration that they are of British manufacture, &c.—B.O. 22nd July, 1835.

A Pair of Pistols.—A Single Rifle, or a *Single Fowling-piece*, brought by a passenger with his baggage, may be delivered *duty free*, upon declaration that the same is for private use only.—B.O. 23rd Sept., 1829, and G.O. 1111.

British-built Carriages actually in use by passengers as their travelling-carriages, may be passed *duty free*.—B.M. 29th Aug., 1837.

Old British Plate brought to this country by persons who had taken it with them abroad may be delivered *duty free*, on the usual declaration ⁽¹⁾ being made and the landing officers being satisfied of the facts.—G.O. 1111.

Trifling Articles of Silk, and *Leather Gloves* in small quantities found in the baggage of passengers landing from the Continent are to be admitted to entry for private use, on the usual declaration being made.—B.M. 7th Aug., 1833.

Articles of trifling value, in the Baggage of Passengers from the British Possessions, unaccompanied by certificates of clearance, where the high duty may not exceed 10s., and the officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty.—B.M. 7th Aug., 1844. And, for this purpose, the articles belonging to each party are to be separately estimated.—B.O. 15th Oct., 1850.

The duty is not to be charged on any quantity less than a *pint of ordinary drinkable spirits* of whatever strength; or *half-a-pint of Eau-de-Cologne*, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—G.O. 25th Oct., 1820.

Cigars or Manufactured Tobacco under the weight of half-a-pound in the baggage of passengers, not frequent visitors, may be delivered *duty free*. On half-a-pound and upwards, the duty upon the whole weight is to be charged.—G.O. 1111. Passengers from the Continent or other short voyages, may enter any quantity of *Cigars under 3 lbs. weight*. From the East or West Indies, or other distant voyages, any quantity *not exceeding 7 lbs. weight*.—G.O. 14th Jan., 1837. Passengers may enter for home use, as surplus stores, any quantity of *unmanufactured Tobacco not exceeding 9 lbs. in weight*, without special application to the Board.—G.O. 1111.

(1) See Declaration, No. 2, p. 28.

Cigars, unaccompanied any portion of the voyage by the proprietor. A fine is to be levied upon the whole quantity in the usual manner. But when accompanied from India to Malta, and thence forwarded by another vessel, the circumstances of each case are to be fully reported to the Board for their decision as to the remission of fine, or otherwise.—G. O. 1827.

Books, Maps, and Musical Instruments, the property of individuals, not to be charged more than once, provided the proprietor shall, on each re-importation, make declaration ⁽¹⁾ that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade: that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T. O. 3rd Oct., 1818, and B. M. 28th Jan., 1833.

Baggage unaccompanied, when examined by a sight entry, may be delivered upon a proper indorsement being made and certified by the examining officer.

Religious Vestments—Books—Professional Instruments, &c.—The Board of Customs having had under consideration the practice of Passengers from the Continent applying for the delivery, *duty free*, of such articles as silk vestments for religious purposes, foreign religious books, professional instruments, and others intended for purposes of religion, private or professional use, or having been previously in constant use by the parties; and considering it expedient to adopt some general regulation, have resolved that they will not in future comply with applications of this nature, unless as respects any trifling article which may be clearly shown to the Board's satisfaction to be necessary to enable the party to follow any particular profession, such as a flute, or violin, or surgical instruments; and that the article is *bonâ fide* the property, and has been in the constant use of the party in the ordinary exercise of his profession.—B. M. July, 1828. The admission of Religious Vestments, *duty free*, to be strictly confined to cases where they are *bonâ fide* the property of a clerical functionary (without regard to what persuasion he may belong), and imported by himself *for his own use*, in the performance of religious duties—a personal certificate ⁽²⁾ to that effect must be required on all occasions where such remission of duty may be applied for. It was not the intention of my Lords that *any vestments* should be introduced duty free without a special order from *this* Board.—T. O. 16th Sept., B. O. 21st Sept., 1835. With regard to *Sacramental Plate, &c.*, my

⁽¹⁾ See Declaration, No. 1, p. 28.

⁽²⁾ See Declaration, No. 6, p. 29.

Lords do not think it advisable to establish any general rule, and would not feel inclined to remit the duties on such articles, except in cases of a special nature.—T. O. 3rd June, 1831.

Pictures, Sketches, and Drawings, brought from the Continent and accompanied by the proprietor, are to be admitted free of duty, upon a declaration ⁽¹⁾ of the proprietor that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T. O. 5th Aug., 1817.

Baggage of *Master, Mate, Surgeon or Steward* of a vessel, except small quantities in an emergency, is to be examined at the regular baggage warehouse.—B. M. 21st Jan. 1848.

All packages of baggage landed by "*Sufferance*," and all returned goods landed by "*Bill of Store*," at the legal quays, are to be forwarded to the Queen's warehouse for security of the duties, when not cleared from the examining floor of the station at which they may have been landed, within six working days.—B.M. 6 Aug., 1850.

Small quantities of Silk and other goods brought by passengers from the Continent with their baggage, and intended to be removed to Liverpool, where the parties may embark for America, may be sent to that port, under seal of office, provided the duty on such goods does not exceed 5*l.* in each case, and that bond be given for the due delivery thereof to the Customs, it being understood that the indulgence is to be confined to packages of baggage, and to be considered as not applicable to assorted cases of French millinery.—B. M. 15th March, 1848.

Passengers arriving from the Continent at *Dover, Newhaven* or *Southampton*, and intending to embark for America at Liverpool, and passengers arriving from foreign parts, at *Liverpool*, and proceeding to the Continent viâ *Dover*, with small packages of Jewellery, &c., may, when the duty thereon does not exceed 20*l.*, convey the same to the port of embarkation; subject to the regulations set forth in the Board's order to Dover of the 27th Jan., 1851.

If any *officer, clerk, or other person* acting in any office or employment in H. M. Customs shall take or receive *any fee, perquisite, gratuity or reward*, from any person (not being a person duly appointed to some office in the Customs), on account of anything done or to be done by him in any way relating to his said office, he shall on proof thereof be dismissed from his office; and if any person (not being a person duly appointed to some office in the Customs) shall give, offer, or promise any such fee or reward, he shall for every such offence forfeit 100*l.*—8 and 9 Vict. cap. 85, s. 8.

(1) See Declaration, No. 15, p. 30.

RECIPROCITY.

A LIST OF COUNTRIES ENJOYING PRIVILEGES, UNDER TREATIES OF
COMMERCE WITH GREAT BRITAIN.⁽¹⁾—ORDER IN COUNCIL,
15 MAY, 1852, COMMUNICATED IN G. O. 1117.

America (the United States of)	Portugal (Kingdom of)
Austria (Empire of)	Prussia (Kingdom of) and other
Belgium (Kingdom of)	States, forming the German
Bolivia (Republic of)	Commercial Union, viz.—
Bremen (Free City of)	Bavaria
Costa Rica (Republic of)	Saxony
Denmark (Kingdom of)	Wurttemberg
Dominican Republic	Baden
Equator (Republic of)	Hesse (Electorate of)
France (Empire of)	Ditto (Grand Duchy)
Frankfort (Free City of)	The States forming the Cus-
Greece (Kingdom of)	toms and Commercial
Guatemala (Republic of)	Unions of—
Hamburgh (Free City of)	Thuringia
Hanover (Kingdom of)	Nassau, and Frankfort
Liberia (Republic of)	Plata, Rio de la (the United
Lubeck (Free City of)	Provinces of)
Mecklenburg Schwerin (Grand	Russia (Empire of)
Duchy)	Sandwich Isles, G. O. 1117.
Mecklenburg Strelitz (ditto)	Sardinia (Kingdom of)
Mexican Republic	Sicilies (Kingdom of the two)
Netherlands (Kingdom of the)	Spain, G. O. 1117.
New Grenada (Republic of)	Sweden & Norway (Kingdom of)
Oldenburg (Grand Duchy)	Tuscany (Grand Duchy)
Ottoman Empire	Uruguay (Oriental Republic of)
Peru (Republic of)	Venezuela (Republic of)

⁽¹⁾ *The Queen may restrict the privileges of Foreign Ships in certain cases.*—In case it shall be made to appear to her Majesty that British vessels are subject in any foreign country to any prohibitions or restrictions, her Majesty may, by an Order in Council impose such prohibitions or restrictions upon the ships of such country as she may think fit.

Additional duties may be imposed.—Also, when any preference whatsoever is shown to national vessels over British vessels, or to articles imported or exported in national vessels, her Majesty may impose additional duties on goods, or a countervailing tonnage duty, upon such ships. 12 and 13 Vict. cap. 29, ss. 10, 11, and 12.

The vessels of all such foreign powers as have treaties of reciprocity with this country, and the cargoes imported or exported, shall be admitted on payment of the same rates of local duties as those charged on British vessels and their cargoes.—O. C., 25th Feb., and 12th June, 1841.

DECLARATIONS (1).

DECLARATIONS REQUIRED TO BE MADE ON THE ENTRY OF CERTAIN ARTICLES.

(1.)

*For Foreign Books, Maps, and Musical Instruments,
re-imported.*

I, J. P., do hereby declare that the foreign books (*maps, or musical instruments, as the case may be*) were purchased by me in this country, in a fair way of trade (*or that the duties were paid thereon on their original importation, as the case may be*), that they are the same as were taken by me from this country, and are now brought back by me for my own private use, and not for sale.

Signed and declared before me (2)
this day of

J. P.

(2.)

For old British Plate re-imported.

I, W. B., do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

W. B.

(3.)

For English Books re-imported.

I, C. D., do hereby declare that the English books herein referred to were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they were, and still are, my property.

C. D.

(1) If any declaration required to be made by any act relating to the Customs, or to trade or navigation (except declarations to the value of goods), be untrue in any particular, or if any person required to answer questions put to him by the officers touching certain matters, shall not truly answer them, he shall forfeit over and above any other penalty to which he may become subject, the sum of 100*l.*—8 and 9 Vict. cap. 86. s. 143.

(2) This is to be stated at the foot of each declaration.

(4).

For Clocks and Watches imported.

I, E. F., do hereby declare that at the time I purchased the within-mentioned clock (or watch), I was entirely ignorant of the law requiring the maker's name to be on it, and that the clock (or watch) in question is imported for my own private use, and not by way of merchandise.

E. F.

(5).

For empty Barrels, Casks, or other Packages returned.

I, G. K., do hereby declare that the empty barrels (*casks or glass bottles, as the case may be*) above mentioned are of British manufacture, were formerly exported by me with merchandise, and are now returned as my property.

G. K.

(6).

For Vestments belonging to Clerical Functionaries.

I, T. C., do hereby declare that the vestment above mentioned is imported by myself, for my own use in the performance of my religious duties as a clerical functionary.

T. C.

(7).

For Fowling-pieces of British manufacture.

I, X. Y., do hereby declare that the fowling-piece above mentioned is of British manufacture, and was taken by me from this country, on a former occasion, and is now returned my private property.

X. Y.

(8).

For damaged goods by the Captain.

I, G. H., do hereby declare that the ——— above mentioned is damaged and lessened in its true value by means of some unavoidable accident which happened to the same during the voyage, and after such ——— was shipped and laden in foreign parts on board the above ship, myself being the Master thereof, and importing the same, and before such ——— was unshipped or discharged from the vessel.

G. H.

(9).

For Importer of Damaged Goods.

I, J. K., Importer, do hereby declare that the ——— within mentioned, when shipped at ——— was sound and in good condition, to the best of my knowledge and belief.

J. K.

(10).

For Merchants called in to survey damaged Goods.

L. M. and N. P., of London, Merchants, having viewed and examined the _____ within mentioned, imported by _____ in the ship _____ from _____; and they being experienced in the nature and value of the said goods, do hereby certify and declare, that they have received damage by salt water or otherwise, and are lessened in their true value ⁽¹⁾ and that they are in no way interested in the said goods.

L. M.
N. P.

(11).

For the proprietor of Goods for private use.

I, J. T., do hereby declare that the _____ above mentioned is (or are) imported for my own private use, and not by way of merchandise.

J. T.

(12).

For Consignee, not Proprietor.

I, J. S., do hereby declare that the goods above mentioned have been consigned to me for and on account of _____.

J. S.

(13).

For Master's Certificate of Produce.

I, W. D., do hereby declare that this certificate was received by me at _____, where the goods were taken on board, and that the goods imported in my vessel are the same as mentioned therein.

W. D.

(14).

For Importer's or Consignee's Certificate of Produce.

I, T. C., Importer (or for self and Partners, the Importers) of the goods within mentioned, do hereby declare that this certificate was transmitted to me (or to us) from _____, where the said goods were taken on board; and that the goods consigned to me (or to us) and imported in the _____, are the same as are mentioned therein.

T. C.

(15).

For Paintings, Sculpture, &c., executed by a British Artist.

I, M. A., do hereby declare that the _____ ⁽²⁾ within referred to was (or were) wholly executed by me for my own amusement, and not for sale in this country.

M. A.

(1) State proportion of damage.

(2) Here state whether painting, picture, drawing, sketch, or sculpture.

(16).

For old Copper Utensils, from the British Possessions.

I, O. P., do hereby declare that the old worn-out copper or pewter utensils (as the case may be) have been used at the estate of —, in the island of —, that they are consigned to me on account of the owners of that estate, and that I verily believe them to be of British manufacture.

O. P.

(17).

For Proprietor of returned Goods.

I, W. R., Importer of the goods above mentioned, do hereby declare that they are ⁽¹⁾ the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of importation, and that the same have not been sold or disposed of to any other person.

W. R.

(18).

For Importer or his Agent entering Goods at value.

I, A. F., of (place of abode), do hereby declare, that I am the importer (or authorised by the importer) of the goods contained in this entry, and that I enter the same (stating which, if a part only) at the sum of —.

A. F.

(19).

For the Master of a British Ship on clearing outwards in ballast.

W. P —, Master of the ship —, doth hereby declare that he is bound out from the port of (London) to — in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

W. P.

I, W. P., Master of the ship —, do certify that all the requirements of the act 9 and 10 Vict., cap. 100, have been duly complied with.

W. P.

— Tons.

Bond taken.

— Men.

(1) Insert of "British manufacture," if that should be the case.

THE
CUSTOMS' WAREHOUSING ACT.

(8 and 9 Vict. cap. 91.)

4th August, 1845.

Appointment of Warehousing Ports and Warehouses.(¹)—The Lords of the Treasury shall appoint the ports in the United Kingdom which shall be warehousing ports, and the Commissioners of Customs shall appoint in what warehouses or places of special security or of ordinary security goods may be warehoused (²) without payment of duty upon the first entry thereof.—S. 2.

(¹) *Warehouses of Ordinary Security.*—1st. Where bonded goods are allowed to be deposited in any part of a stack of warehouses, the whole stack to be in the occupation and under the locks of the Crown.

2nd. The tiles or slates of each roof to be well pointed internally, the skylights stopped up and the rafters ceiled; and when the floors are continued over a gateway, the same to be ceiled.

3rd. A sufficient number of windows to be made in the building, to supersede, as far as practicable, the necessity of using candles; such windows to be secured by stout iron bars, deeply fixed in the brickwork, and on the ground-floor by shutters made to open internally, with strong hinges thereon, and a cross-bar to each window. All windows opening into private yards or over other buildings, and all superfluous windows, together with the fire-places or chimneys, to be stopped up with brickwork.

4th. The entrances to have strong doors, with screw staples and hasps, each screw secured by a nut, and rivetted on the inside, to prevent the fastenings from being drawn; and such doors shall open into the street, or other public way.

5th. The capsterns of such warehouses to be separated from the rooms by well-boarded partitions, nailed on the inside.

6th. When any such warehouse is submitted for approval, the officer, in addition to the foregoing particulars, is also to report whether there are any windows which overlook the roof of the warehouse proposed; and if so, transmit the plan of the building, showing its relative situation, and state how far, in his opinion, the security of it is thereby diminished.—B. O. 25th Aug., 1825.

(²) *A list of the Warehousing Ports of the United Kingdom, distinguishing the various kinds of Goods allowed to be bonded thereat, will be found at page 46.*

Warehouses of special security ⁽¹⁾.—Warehouses of special security to be so stated on their appointment; warehouses connected with wharfs and within walls, and being appointed to be legal quays, shall, without any order of the Commissioners of Customs be warehouses for the purposes of this act for all goods landed at such wharfs or quays at any port appointed to be a warehousing port, and all such warehouses shall be warehouses of special security.—S. 3.

Warehouses and bonds.—All appointments of warehouses made under the authority of any other act, and all bonds given in respect of goods warehoused, or entered to be warehoused, under any act in force, at the time of the commencement of this act, shall continue in force.—S. 4.

Tobacco warehouse and rent.—The Commissioners of Customs shall provide warehouses for tobacco at the ports into which tobacco may be legally imported, ⁽²⁾ and the Lords of the Treasury fix the rent, ⁽³⁾ which is to be appropriated as duties of Customs.—S. 5.

Warehouse-keeper may give general bond, if willing.—Before any goods shall be entered to be warehoused, in respect of which security by bond shall be required, the proprietor or occupier, if he be willing, shall give general security by bond, with two sufficient sureties, for payment of the full duties ⁽⁴⁾ on all goods that may at any time be therein warehoused, or for the due exportation thereof; ⁽⁵⁾ but if such person be not willing to give such general security, the different importers shall, upon each importation, give such security by bond, with one sufficient surety, in respect of the particular goods imported, the penalty of such bond being double the amount of the duty to which such goods are subject.—S. 8.

⁽¹⁾ *Warehouses of Extra Security*.—A lock is to be placed on the inside of every working door, of every window of the ground floor, and of every window looking into a private yard. The entrance door must be of uniform thickness, and also the window-shutters and working-doors on the ground floor; such doors and shutters to be likewise lined with sheet iron or strapped with iron; and in such warehouses where the staircases are separated from the rooms by wooden partitions, the partitions are to be strapped with iron in such a manner as to enable the officer to discover whether improper access has been had to the rooms; every aperture or window is to have iron wire-work, not exceeding two inches in the diameter or square, affixed thereto, by being worked into the brickwork, in addition to the iron bars and shutters; and no door is to be allowed to open into a private yard, unless the front or open street light be insufficient to light the room.—G. O. 1st December, 1836.

⁽²⁾ For list of ports into which tobacco may be imported, see p. 6.

⁽³⁾ For rates of Rent on Tobacco, see "*Rent*," in Index.

⁽⁴⁾ As to liability of warehousekeeper, see s. 10.

⁽⁵⁾ As to removals, see ss. 25 to 32.

Sale of goods in warehouse.—If any goods lodged in a warehouse shall be the property of the occupier thereof, and shall be *bond fide* sold by him; and upon such sale there shall have been a written agreement signed by the parties, or a written contract of sale made by a properly legalised person, and the amount of price stipulated in such document shall have been secured to the purchaser, every such sale shall be valid, although the goods shall remain in such warehouse, provided that a transfer of such goods shall have been entered in a book kept by the officer of the Customs having charge of the warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates, upon application of the owners of the goods, and to produce such book upon demand made.—S. 9.

Stowage of goods in warehouse.—All goods warehoused shall be stowed in such manner as that easy access may be had to every package and parcel, and if the occupier of the warehouse shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l.*; and if any goods shall be taken out of any warehouse without due entry of the same with the proper officers of Customs, the occupier of the warehouse shall be liable to the payment of the proper duties.—S. 10.

Occupiers to produce goods on demand.—Every occupier of a warehouse shall, upon request being made by any officer duly authorised, immediately produce any goods deposited therein, for the delivery of which he has received no order from the proper officers; and upon every failure so to do, he shall forfeit the sum of 5*l.* over and above the duties to which every parcel of goods not so produced may be liable.—S. 11.

Goods fraudulently concealed, or removed, forfeited.—If any goods warehoused shall be fraudulently concealed in or removed from the warehouse, the same shall be forfeited: and if any importer or proprietor, or any person in his employ, shall by any contrivance fraudulently open the warehouse, or gain access to the goods, except in the presence of the proper officer, such importer or proprietor shall forfeit for every such offence the sum of 500*l.*—S. 12.

Penalty on persons illegally removing goods entered to be warehoused.—If any goods entered to be warehoused shall be illegally removed, or not deposited in a proper place of security, every person who shall be concerned in such removal, or in the concealment of any such goods, or into whose hands and possession any goods so removed shall knowingly come, shall forfeit either treble the value thereof or the sum of 100*l.*, and such goods shall be forfeited.—S. 13.

Examination of goods, and marking of package.—Within one month after any tobacco shall have been warehoused,⁽¹⁾ and upon the entry and landing of any other goods to be warehoused, the proper officer of Customs shall take a particular account of the same, and shall mark the contents on each package, and shall mark the word “prohibited” on such packages as contain goods prohibited to be imported for home use; and all goods shall be warehoused and kept in the packages in which they shall have been imported, and no alteration shall be made in the packages or packing of any goods in the warehouse except in the cases hereinafter provided.⁽²⁾—S. 14.

Goods to be warehoused under authority of the officers of Customs.—All goods entered to be warehoused, or to be re-warehoused, shall be carried into the warehouse under the care or with the authority of the Customs’ officers, and in such manner, and by such persons, and by such ways, and within such space of time, as the officer shall direct, and all goods not so carried shall be forfeited.—S. 15.

Goods to be cleared in seven years—Ships’ stores in one year.—All goods which have been warehoused shall be duly cleared, either for exportation or for home use, within seven years,⁽³⁾ and all surplus stores ⁽⁴⁾ of ships within one year from the first entry thereof, unless further time be given by the Lords of the Treasury; and all goods not so cleared shall be sold, and the produce applied to the payment of rent and other charges; and the overplus (if any) shall be paid to the proprietor; and such goods when sold shall be subject to all the conditions to which they were liable before such sale, except that a further time of three months from the date of sale shall be allowed to the purchaser for the clearing of such goods from the warehouse; and if the goods so sold shall not be duly cleared from the warehouse within three months, they shall be forfeited.—S. 16.

Goods unclaimed.—Goods warehoused, unclaimed for seven years from the date of importation, of which the owner cannot be found, may be sold by the Commissioners of Customs for payment of duties, &c., or failing to produce so much, may be destroyed.—12 and 13 Vict. cap. 90, s. 36.

Duty remitted in case of accident in landing or shipping goods.—Any goods entered to be warehoused, or to be delivered

(1) As Tobacco cannot be sampled in warm weather without injury to the article, the weighing thereof in certain cases may be deferred.—B. M. 24th Sept., 1846.

(2) See ss. 35, 36, 37.

(3) For explanation, see next section.

(4) See s. 20.

from the warehouse, which shall be lost or destroyed by any unavoidable accident, either on ship-board or in landing or shipping the same, or in receiving into or delivering from the warehouse, the Commissioners of Customs may remit or return the duties payable or paid on the goods so lost or destroyed.—S. 17.

Duty remitted on goods lost in warehouse by accident.—It shall be lawful for the Commissioners of Customs to remit the duties payable or paid on the whole or any portion of any goods which shall be lost or destroyed by any unavoidable accident in the warehouse, and the duties payable upon the following articles deposited in warehouses of special security, viz., Wines, Currants, Raisins, Figs, Hams, and Cheese, when taken out of the warehouse for home use, shall be charged upon the quantities actually delivered.—S. 18.

Entry for exportation or for home use—Goods permitted as ships' stores.—No goods which have been warehoused shall be delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation,⁽¹⁾ or upon due payment of the full duties payable for home use, if they be such goods as may be used in the United Kingdom, or delivered into the charge of the Searchers as stores, and which shall be so shipped without entry or payment of duty for any ship of the burden of 60 tons ⁽²⁾ to foreign parts, the duration of which out and home will not be less than 40 days; provided always that such stores shall be borne upon the ship's victualling bill, and shall be shipped in such quantities and subject to such regulations, as the Commissioners of Customs shall direct.—S. 19.

Stores and surplus stores.—Rum.—Rum ⁽³⁾ of the British plantations may be delivered into the charge of the Searcher, to be shipped as stores for any ship, without entry or payment of duty; and any surplus stores of any ship, may be delivered into the charge of the Searcher, to be re-shipped as stores for the same ship, or for the same master in another ship, such rum and such surplus stores ⁽⁴⁾ being duly borne upon the victualling bills of such ships; and if the ship, for the future use of which any surplus stores have been warehoused, shall

(1) See s. 39, as to the delivery of goods for particular purposes: and ss. 42, 43, and 44, as to sugar for refining.

(2) Bonded goods may be shipped as stores on board vessels sailing to the Azores of not less burden than 50 tons.—G. O. 1847.

(3) See s. 35, as to drawing off rum for stores in warehouse.

(4) See s. 16, as to limitation of time, for surplus stores remaining in warehouse.

have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for duty, and delivered for the private use of such owners, or of the master or purser of such ship.—S. 20.

Duties to be paid on deficiencies.—Upon the entry of any goods to be cleared from the warehouse for home use, the person shall deliver a bill of entry and duplicates, and shall pay the full duties of Customs, according to the quantity first taken of the goods at the examination, without any abatement for deficiency,⁽¹⁾ except by this act it is otherwise provided; and if the entry be for exportation or removal to any other warehouse, and the goods be deficient according to the account first taken, the full duties shall be paid⁽²⁾ before such goods shall be delivered for exportation or removal.—S. 21.

Duties on Tobacco, Sugar and Spirits.—The duties payable on tobacco, sugar and spirits, taken out of warehouse for home use, shall be charged upon the quantity actually delivered, except that for sugar not in warehouse of special security, no greater abatement for deficiencies shall be made than shall be after the rate of 3 per cent. for the first 3 months, and 1 per cent. for every subsequent month, during which such sugar shall have been warehoused; and also, except that if the spirit (being any other spirits than Rum of the B. P.) shall not be in a warehouse of special security, no greater abatement shall be made than the following, viz.:—

	Gallons.
For every 100 gallons hydrometer proof:—	
For any time not ex. 6 months	1
„ ex. 6 months, and not ex. 18 months	3
„ ex. 18 months, „ 2 years	5
„ ex. 2 years, „ 2½ years	6
„ ex. 2½ years, „ 3 years	7
For every additional year	2
And at the completion of every 6 months ⁽³⁾	1

No abatement shall be made in respect of any deficiency of spirits occasioned by leakage, in whatever warehouse the spirits may be, except as by this act is otherwise specially provided.—S. 22.

(1) See s. 18, as to charging the duties on wines, currants, raisins, figs, hams, and cheese, deposited in warehouses of special security.

(2) See ss. 45 and 46. in respect to allowances made on certain goods for natural waste; and s. 22, as to tobacco, sugar, and spirits. See also “*Deficiencies*” in “*Miscellaneous Orders.*”

(3) G. O. 19th April, 1839.

Goods constructively warehoused ⁽¹⁾.—If, after any goods shall have been duly entered and landed to be warehoused, and before being actually deposited, the importer shall further enter the same, or any part thereof, for home use or for exportation as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the warehouse, and may be delivered accordingly.—S. 24.

Goods removed to be re-warehoused. ⁽²⁾—Any goods warehoused in the United Kingdom may be removed by sea or inland carriage ⁽³⁾ to any port in the same in which the like goods may be warehoused upon importation, to be re-warehoused at such other port, and again as often as may be required to any other port, upon twelve hours' notice being given in writing to the warehouse office, specifying the particulars of the goods, by whom warehoused, and to what ports the same are to be removed; and the warehouse officer shall mark the contents on every package and affix the proper seals of office thereto. Tobacco for the use of the navy may be removed by the purser to the ports of Rochester, Portsmouth, or Plymouth, to be there re-warehoused in the name of such purser.—S. 25. ⁽⁴⁾

Bond to be given on the removal of goods.—The person removing goods, shall, at the time of entering the same, give bond, ⁽⁵⁾ with one sufficient security, for the due arrival and re-warehousing of such goods, within a reasonable time with reference to distance, ⁽⁶⁾ which bond may be taken by the Collector and Controller either of the port of removal or the port of destination: and if such bond shall have been given at the port of destination, a certificate thereof, under the hands of the Collector and Controller, shall be produced to the Collector or Controller of the port of removal.—S. 27.

⁽¹⁾ For regulations affecting the transhipment of goods, see "Transhipment," in Miscellaneous Orders.

⁽²⁾ The regulations affecting goods removed under bond will be found in the Miscellaneous Orders. See "Goods removed under bond," also "*The British Spirits Warehousing Act.*"

⁽³⁾ No Spirits shall be removed from Scotland to England, or from England to Scotland, except by sea.—10 Vict. cap. 23, s. 4.

⁽⁴⁾ For regulations on the removal under bond of goods from the warehouse for the use of officers serving on board H. M. Ships, see "*Goods removed under bond for Naval Officers,*" in "Miscellaneous Orders."

⁽⁵⁾ The bond to be for the amount of duty, not double that sum, as heretofore.—G. O. 1855.

⁽⁶⁾ For limitation of period, see "Goods removed under bond," in Miscellaneous Orders.

Discharge of bond.—The bond given shall not be discharged, unless such goods shall have been duly re-warehoused at the port of destination within the prescribed period, or otherwise satisfactorily accounted for, nor until the duties due upon any deficiency shall have been paid, nor until fresh security shall have been given in respect of such goods ⁽¹⁾, unless such goods shall have been lodged in some warehouse in respect of which general security shall have been given by the proprietor or occupier, or in some warehouse in respect of which no security is required.—S. 28.

Goods re-warehoused.—Such goods when so re-warehoused may be entered and shipped for exportation, or entered and delivered for home use, and the time when such goods shall be allowed to remain re-warehoused at such port shall be reckoned from the day when the same were first entered to be warehoused ⁽²⁾.—S. 29.

Goods virtually or constructively re-warehoused.—If upon the arrival of goods at the port of destination, parties shall be desirous forthwith to export the same or to pay duty thereon for home use, without actually lodging the same in the warehouse, it shall be lawful for the officer of Customs, after all the formalities of entering and examining such goods have been performed, to consider the same as virtually or constructively re-warehoused, and to permit the same to be entered and shipped for exportation, or to be entered and delivered for home use upon payment of the duties, and the account taken may serve as the account for delivering the same as if from the warehouse, either for shipment or for payment of duties, as the case may be; and all goods so exported, or for which the duties have been paid, shall be deemed to have been duly cleared from the warehouse.—S. 30.

Removal of goods in the same port.—Any goods which have been warehoused in the port of London may, with the permission of the Commissioners of Customs, be removed to any other warehouse in the said port in which the like goods may be warehoused on importation; and any goods which have been warehoused in any other port may, with the permission of the Collector and Controller, be removed to any other warehouse in the same port in which the like goods may be warehoused on importation.—S. 31.

Goods and parties subject to original conditions.—All goods which shall have been removed from one warehouse for or to another, whether in the same or in a different port, and all

(1) See s. 24.

(2) See s. 16.

proprietors of such goods, shall be held subject to all the conditions to which they would have been held, if such goods had remained in the warehouse.—S. 32.

Goods sold in warehouse—new bond to be given.—Any goods deposited in warehouse, in respect of which general security by bond, as hereinbefore provided ⁽¹⁾, shall not have been given, and particular security, as in such case, is required, shall have been given by the importer, and such goods shall have been sold, so that the original bonder shall be no longer interested therein, fresh security may be given by the bond of the new proprietor, and the bond given by the original bonder may be cancelled, or he and his surety may be exonerated to the extent of the fresh security so given.—S. 33.

Bond of remover to be in force until fresh bond be given.—If the person removing any goods from one port to another, and who shall have given bond ⁽²⁾ in respect of such removal and re-warehousing, shall be and continue to be, interested in such goods after they have been re-warehoused, and such goods shall have been so re-warehoused in some warehouse in respect of which security is required, and the proprietor or occupier thereof shall not have given general security ⁽³⁾, the bond in respect of such removal and re-warehousing shall be conditioned and continue in force for the re-warehousing of such goods until fresh bond be given by some new proprietor.⁽⁴⁾—S. 34.

Goods in warehouse may be sorted, repacked, &c., &c.—It shall be lawful to sort, separate, pack, and repack any goods, and to make such lawful alterations ⁽⁵⁾ therein as may be necessary, either for the preservation of the goods, or in order to the sale, shipment, or legal disposal of the same, provided that such goods be repacked ⁽⁶⁾ in the same packages in which they or some part of the whole quantity of the same parcel of goods were imported, or in packages of entire quantity equal thereto, or in such other packages ⁽⁷⁾ as the Commissioners of Customs shall permit, not being less in any case, if the goods are to be exported or removed to another warehouse, than the legal quantity. It shall also be lawful to draw off in the warehouse any wine, or any rum of the British plantations, into reputed quart or pint bottles for exportation, and any

⁽¹⁾ See s. 8.

⁽²⁾ See s. 27.

⁽³⁾ See s. 8.

⁽⁴⁾ See s. 33.

⁽⁵⁾ See ss. 36 and 37.

⁽⁶⁾ The practice of repacking is fully set forth under the head "*Repacking Regulations*," in Miscellaneous Orders.

⁽⁷⁾ See s. 37.

such rum into casks containing not less than twenty gallons each, for ships' stores; also to draw off any other spirits into reputed quart bottles for exportation; ⁽¹⁾ also to draw off and mix with any wine any brandy secured in the same warehouse ⁽²⁾ not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine: and also to fill up any casks of wine or spirits from any other casks of the same respectively, secured in the same warehouse; and also in any warehouse of special security, to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the cask all import brands; and also in the warehouse to take such moderate samples of goods as may be allowed by the Commissioners of Customs, without entry and without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity.—S. 35.

Notice to be given of intended alterations in packages.—No alteration shall be made in any goods or packages, nor shall any samples be taken of the same, until due notice shall have been given by the importer or proprietor.—S. 36.

Repacking in proper packages—damaged portions may be destroyed—disposal of surplus, &c., &c.—Whereas it may happen that, after repacking, there may remain some surplus quantities not sufficient to make or fill up any one of the packages, or it may happen that some part of such goods, when separated from other parts, may be worthless, or that the total quantity of such goods may be reduced by the separation of dirt or sediment, or by the dispersion of dust, be it enacted, that after such goods have been repacked, the Commissioners of Customs may permit any such refuse or surplus goods to be destroyed; and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and the same shall be delivered for home use accordingly; and if they be such as may not be so delivered, such surplus shall be disposed of for exportation, and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same, and the deficiency shall be ascertained by a comparison of the total quantity in such proper packages with the total quantity first warehoused ⁽³⁾, and the proportion which such deficiency may bear to the quantity in each package, shall also be marked on the same and added

⁽¹⁾ Perfumed spirits may be bottled in bond for exportation, in bottles containing not less than one gill and a-half.—G. O. 1882.

⁽²⁾ As to removal from one warehouse to another, see s. 31.

⁽³⁾ See s. 14. Also "*Repacking regulations*," in "*Miscellaneous Orders*."

to such quantity, and the total shall be deemed to be the imported contents of such package, and be held subject to the full duties of importation, except as otherwise in any case provided by this act ⁽¹⁾. But the Commissioners may accept the abandonment for the duties of any quantity of tobacco and coffee, pepper, cocoa, or lees ⁽²⁾ of wine, and also of any whole packages of other goods, and cause the same to be destroyed, and to deduct such quantity from the import accounts.—S. 37.

Foreign materials not to be used in repacking.—No foreign casks, bottles, corks, packages, or materials whatever, except any in which such goods shall have been imported and warehoused, shall be used in the repacking of any goods in the warehouse, unless the full duties shall have been first paid thereon.—S. 38.

Goods delivered for certain purposes, on bond being given.—The Commissioners of Customs may permit any goods to be taken out of warehouse for any such purpose as may appear to them expedient, under such regulations and restrictions as they may think fit to direct without payment of duty, under security by bond, that such regulations shall be duly complied with, and that such goods shall be returned to the warehouse within such time as they shall appoint.—S. 39.

Goods in bulk.—No parcels of goods imported in bulk shall be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officers of Customs.—S. 40.

Packages to be marked before delivery.—No goods shall be delivered from the warehouse, unless they, or the packages containing the same, shall have been marked in a distinguishing manner.—S. 41.

Approval of premises for the refining of sugar.—Upon the application to the Commissioners of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, it shall be lawful for the Commissioners of Customs, by their order, to approve of such premises for the refining of sugar for exportation only.—S. 42.

Sugar for refining delivered duty free.—On approval of premises as bonded sugar-houses, the officers of Customs may deliver, without payment of duty, on proper entry being

(1) See ss. 21, 22, 23, also 45, 46.

(2) By the Act 13 and 15 Vict. cap. 90, the lees of "Wines of any description not enumerated or otherwise charged with duty, of and from a British Possession," are to be charged with the duty of 2s. 9d. per gallon.

made, any quantity of foreign sugar, or of sugar of any British Possession, for the purpose of being there refined under the locks of the crown, for exportation only, and all sugars so delivered shall be lodged in such premises, under such regulations and conditions as the Commissioners may direct.—S. 43.

Refiner to give bond.—Upon the entry of sugar to be refined, the refiners shall give bond in the penalty of double the amount of duty payable upon a like quantity of sugar of the British plantations, with a condition that the whole of such sugar shall be actually refined upon the said premises, and that within four months from the date of such bond the whole of the refined sugar and treacle produced shall be either exported or delivered into an approved bonded warehouse, under the locks of the crown, for the purpose of being eventually exported to foreign parts.—S. 44.

Decrease and increase of goods in warehouse.⁽¹⁾—As some sorts of goods are liable to decrease, and some to increase, from natural causes, the Lords of the Treasury may make regulations for ascertaining the amount thereof, and direct in what proportion any abatement of duty payable under this Act for deficiencies⁽²⁾ shall be made on account of any such decrease; but if such goods be lodged in warehouses of special security, no duty shall be charged for any amount whatever of deficiency on exportation, except in cases of suspicion that part of such goods has been clandestinely conveyed away, nor shall any such goods (unless they be wines or spirits) be measured, counted, weighed, or gauged for exportation, except in such cases of suspicion.—S. 45.

Allowances for natural waste on certain goods in warehouses not of special security, on exportation.—For any wine, spirits, coffee, or pepper, in warehouses not of special security, the following allowances for natural waste shall be made upon the exportation thereof, in proportion to the time during which any such goods shall have remained in the warehouse:—

WINE, upon every cask, viz.:—	Gallons.
For any time not ex. 1 year	1
„ ex. 1 year, and not ex. 2 years	2
„ ex. 2 years	3

⁽¹⁾ As to deficiencies on Sugar refined in bond, and Bastard Sugar and Molasses, see “Sugar,” in “Miscellaneous Orders.”

⁽²⁾ See ss. 31, 32, 33.

SPIRITS, upon every 100 gals., hydrometer proof, viz.:—

	Gallons.
For any time not ex. 6 months	1
„ ex. 6 months, and not ex. 12 months.	2
„ ex. 12 months, and not ex. 18 months.	3
„ ex. 18 months, and not ex. 2 years	4
„ ex. 2 years	5

COFFEE, PEPPER, for every one hundred pounds, and so in proportion for any less quantity, 2 lbs.—S. 46.

Goods embezzled, or wasted in warehouse by officers of the Crown, damages to be made good to the proprietor.—If any embezzlement, waste, spoil, or destruction shall be made of any goods in the warehouse, through any wilful misconduct of any officer, no duty shall be payable on the same, and no forfeiture or seizure shall take place of any goods so warehoused, in respect of any deficiency caused by such embezzlement or waste, and the damage occasioned thereby shall be made good to the importer, consignee, or proprietor.—S. 47.

Bond to be given on entry of goods outwards.—Upon the entry outwards of any goods to be exported from the warehouse to parts beyond the seas⁽¹⁾ and before cocket be granted, the person in whose name the same shall be entered shall give security by bond in double the amount of duty payable on the goods, with one sufficient surety that they shall be duly shipped and exported,⁽²⁾ and shall be landed at the place for which they are entered outwards, or otherwise satisfactorily accounted for.—S. 48.

Ships to be of not less than 60 tons for exporting such goods. Warehoused goods shall not be exported, nor entered for exportation to parts beyond the seas, in any ship which shall not be of the burthen of 60 tons or upwards.—S. 50.

Goods landed in the docks liable to claims for freight as before landing.—All goods landed in docks, not being seized goods, shall, when so landed, be liable to the same claim for freight, in favour of the master or owner, as such goods were liable to whilst the same were on board and before landing: and the directors and proprietors of any such docks, or their servants or agents, are empowered, upon due notice being given, to detain such goods until the respective freights shall be satisfied, together with the rates and charges to which they are liable, or until a deposit shall have been made equal in

(1) As to tonnage of exporting ship, see s. 50.

(2) Goods shipped as merchandise may not be used as stores.

amount to the owner's or master's claim; which deposit the said directors or their agents may receive and hold in trust until the claim for freight shall have been satisfied, upon proof of which and demand made by the person by whom the said deposit shall have been made, and the rates and charges due upon the said goods being first paid, the said deposit shall be returned to him.—S. 51.

Entries for wood goods restricted.(¹)—No entry shall be received for any timber or wood goods in bond for a less quantity than five loads, unless such goods shall be delivered by tale, in which case such entry may be passed for any quantity not less than two great hundreds; and no less quantity shall be delivered in virtue of any such entry at any one time than five loads of such timber or wood goods, or two great hundreds thereof, if delivered by tale.—13 and 14 Vict. cap. 95, s. 26.

REGULATIONS IN RESPECT TO THE OFFICERS' ATTENDANCE,
AND DELIVERY OF GOODS FROM THE BONDING PREMISES
AT THIS PORT.

When the delivery of any goods from the warehouse has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in the months of January and December, in which months, if a delivery of goods has commenced before sunset, the attendance of the officers may be required until a quarter past four o'clock, for the purpose of completing such delivery.(²) Should any case of emergency arise, so that the officers are necessarily detained for a longer time, the Landing Surveyor for the station is to be made acquainted therewith by the officers on the following morning, in order that he may make inquiry as to the necessity thereof; and further, the Landing Surveyors are to submit, on the 1st day of every month, all such cases as may arise on their respective stations, with their observations thereon, for the consideration and directions of the Board.—B. M. 15th April, 1848.

(¹) These provisions are relaxed in respect to wood taken out of bond for the purpose of exportation.—G. O. 1798.

(²) In cases of emergency, and upon a written request from the warehousekeeper, or other parties concerned, the superintendents of lockers may allow the warehouses to remain open till five p.m., except in December and January, and then only till half-past four p.m.—The tobacco warehouse, however, to be kept open only on a written request to the landing surveyor, whose attendance is required, as also that of the superintendent of lockers, the Crown being put to no expense.—B. O. 20th November, 1851, No. 614.

THE
WAREHOUSING PORTS
OF
THE UNITED KINGDOM⁽¹⁾,
DISTINGUISHING THE KIND OF GOODS ALLOWED TO BE BONDED
AT EACH PORT.

The Tables of classified Goods specified as A, B, C, D, E and F, of 4 George 4, cap. 24, having long since become practically obsolete, are omitted.

The Ports approved for the direct importation and warehousing of East India Goods and Silks, Tea, Tobacco, and Snuff, will be found in pages 5 and 6.

Tea, and all articles of East India production, after having been regularly warehoused at a Port approved for the importation of such goods, may be removed under Bond to any warehousing Port approved for the warehousing of general goods.—G. O. 14th June, 1831; 3rd Nov., 1832; and 19th Dec., 1834.

NOTE.—It is usual for the Lords of the Treasury to concede additional bonding privileges to any Port, on a proper application being submitted, and on suitable premises being fitted up and approved.

. ENGLAND.

ABERYSTWTH.....Such Goods as may be shipped as Stores duty free.—B. O. 3rd Jan., 1840.

⁽¹⁾ Packages of spirits and tobacco, containing less than the legal quantity, may be removed to ports, not being warehousing ports, for the articles, on a special bond being given for their due delivery and shipment as stores within three months, and for payment of duties upon any deficiencies that may take place from the time of removal until shipment, the officers at the port of removal, taking care to apprise the Collector and Controller at the port of destination of the delivery of the goods for removal, and of the circumstances and conditions under which it has been allowed, observing that this regulation is not intended to prevent the shipment of stores in illegal sized packages under the existing practice, on board vessels proceeding coastwise from one port to another, and intended for use upon the outward foreign voyage from such second port.—G. O. 1147.

WAREHOUSING PORTS in England, continued :

- ALNMOUTH.....Wood Goods.—G. O. 16th Aug., 1842.
(Port of Berwick)
- ARUNDEL Spirits, Tea, Tobacco, Sugar and Coffee
when removed under bond as Ships'
stores.—B. O. March, 1850, No. 642.
— CHICHESTER...Wood Goods.—G. O. 27 May, 1836.
- BARNSTAPLE All Goods, except Tobacco, Silk, and East
India Goods.—G. O. 15th Feb., 1828.
- BERWICK Wines and Spirits, General Goods and
Tobacco removed under bond—G. O.
17th Oct., 1833. G. O. 22nd April,
1843.
- BIDEFORD General Goods, and Tobacco removed
under bond, for Home Use, or as Ship's
Stores.—G. O. 1847.
- BOSTON Tobacco removed under bond, and General
Goods.—G. O. 15th June, 1841.
- BRIDGEWATER Wines and Spirits, Wood, T. O. 7th June,
1823. Rum and Tallow, T. O. 15th
Oct., 1830. All goods which can be
legally imported, and Tea and East
India Goods removed under bond for
home use.—G. O. 1847.
- BRIDPORT General Goods.—T. O. 17th Jan., B. M.
27th April, and 14th July. 1832.
- BRISTOL All Goods.
- CARDIFF All Goods, except Tobacco (unless Cigars
and Negrohead for Ships' Stores only)
and Silk.—G. O. 4th April, 1839.
- CARDIGAN Such Goods as may be shipped as Stores,
duty free.—G. O. 3rd Jan., 1840.
- CARLISLE Tobacco removed under bond, and General
Goods.—G. O. 6th Aug., 1844.
- CARNARVON.....All Foreign Goods, except Tobacco, un-
less removed under Bond.—G. O. 13th
Sept., 1842, and 21st Jan., 1843.
- CHEPSTOW Wood Goods and Tallow.—T. O. 14th
June, 1828. Wines and Spirits.—G. O.
20th April, 1838.
- CHESTER Wines, Spirits and Wood.—G. O. 27th
May, 1836; and Tobacco under bond.
—G. O. 5th March, 1836.
- COLCHESTER Wines and Spirits.—B. O. 21st April,
1808, and 30th March, 1809. Tea, and
other dry Goods removed under bond.
—G. O. 1847.
- COWES.....Tobacco and Goods generally.—G. O.
27th May, 1836.

WAREHOUSING PORTS in England, continued :

DARTMOUTH	Wines and Spirits, and Goods generally except Tobacco and East India Goods.—B. O. 9th Aug., 1811, and 25th Jan., 1821.
DEAL	Tea, Coffee, Sugar, Tobacco, Wines and Spirits removed under bond.—G. O. 21st Sept., 1841.
DOVER	East India Goods, and Goods in General except Tea and Tobacco.—G. O. 5th Nov., 1839.
EXETER	East India Goods, and all Goods except Tobacco; and Tobacco removed under bond.—22nd March 1834. O. C. 21st, Oct., 1839.
— TOPSHAM	Fruit and other Dry Goods.—B. M. 15th March, 1839.
FALMOUTH	All Goods, with the exception of Silks.—T. O. 27th May, 1839.
FAVERSHAM	Wood Goods.—B. O. 12th June, 1841. Wines and Spirits.—G. O. 31st Oct., 1839.
FLEETWOOD	Tobacco and East India Goods under bond; and all Goods imported direct or otherwise.—G. O. 18th Dec., 1839. 9th Feb., 1842, and 20th April, 1846.
FOLKESTONE	Silk Goods from Calais and Boulogne, G. O. 1847. Dry Goods, Wines and Spirits.—G. O. 1848.
FOWEY	All Goods legally imported thereat. Also Tea and Tobacco under bond.—G. O. 1848.
GAINSBOROUGH	Tobacco under bond.—T. O. 9th Feb., 1841. Goods generally.—G. O. 18th June, 1845, and 1847.
GLOUCESTER	East India Goods.—O. C. 19th Aug., 1836. Wines and Spirits, and all Goods except Tobacco and Silk.—B. O. 23rd June, 1829. Tobacco when removed under bond for home use or Ships' stores.
GOOLE	East India Goods, and all articles except Tobacco.—T. O. 13th June, 1828, and O. C. 21st Oct., 1839; and Tobacco under bond for Home Use.—T. O. 4th Dec., 1834.

WAREHOUSING PORTS in England, continued :

GRIMSBY	Wines and Spirits, Dry Goods generally, including Tobacco removed under bond.—G. O. 5th July, 1844.
HARTLEPOOL	Wines and Spirits, and such Goods under bond as may be shipped as Stores, duty free.—T. O. 18th Nov., 1839. G. O. 5th Feb., 1844, and 6th June, 1845. Also Dry Goods generally for Home Use or for Exportation, and Tobacco removed Coastwise for Stores only.—B. O. No. 78, 28th Aug., 1847.
HULL	All Goods.
IPSWICH	Wines and Spirits.—T. O. 19th Oct., 1830. All articles allowed as Stores.—G. O. 21st July, 1840.
KINGSTON	Dry Goods generally, excepting Tea, but including East India Goods.—B. O. to Shoreham, Dec. 3rd, 1850, No. 125. G. O. 1st March, 1834, and 16th Feb., 1836.
(Port of SHOREHAM)	
LANCASTER	Tobacco, East India Goods, and Goods in general.—G. O. 5th Nov., 1839.
LIVERPOOL	All Goods.
LONDON	All Goods.
LYME	Wines and Spirits, Wood, and Tallow.—T. O. 8th Dec., 1830. B. M. 16th July, 1831.
—AXMOUTH	Wood.—G. O. 1 st 1 st 1 st .
LYNN	Tobacco under bond, and all Goods legally importable.—G. O. 6th Nov., 1837.
MALDON	Wood.—T. O. 7th June, 1830.
MANCHESTER (1)	Goods removed under bond for Home Consumption only.—7 and 8 Vict. cap. 31, s. 1, and G. O. 6th Nov., and 16th Dec., 1844.
MARGATE	Wines and Spirits.—G. O. 21st July, 1838.
(Port of Ramsgate)	
MARYPORT	All Goods, except Tobacco and Silk.—G. O. 16th Aug., 1842; and Tobacco under bond.—G. O. 4th June, 1844.

(1) Goods warehoused at Manchester are to be removed to some other bonded warehouse in the United Kingdom, or the duties thereon are to be paid on or before the 20th August, 1852; and in default of payment or removal, such goods will be forfeited. And no further goods are to be warehoused without payment of duty from and after 20th August, 1851. G. O. 1st 1st 1st, and 1st 1st 1st. Bonding privileges renewed so far as regards the Manchester bonding warehousing Company.—G. O. 1st 1st 1st.

WAREHOUSING PORTS in England, continued :

MILFORD	Goods generally, except Silk Goods and Tobacco imported direct.—G. O. 1847.
NEWCASTLE	East India Goods, Tobacco and Goods generally.—23rd Sept., 1834.
NEWHAVEN	Wines and Spirits, and Wood.—B. O. 24th Dec., 1829. Dry Goods generally, excepting Tobacco and Silk. Tea under bond.—G. O. 1847.
NEWPORT (Mon.)	Goods which may legally be imported and Tea and Tobacco, removed under bond.—G. O. 23rd Feb., 1844.
PENZANCE	All Goods legally importable, and Tea and East India Goods, under bond.—G. O. 14th Oct., 1836.
PLYMOUTH	East India Goods, Tobacco, and Goods generally.—O. C. 13th July, 1836.
— Devonport	Wine, Spirits, Coffee, Tea, Tobacco, Spices, and Sugar, removed under bond.—G. O. 1847 and 1847.
POOLE	All Goods legally importable, and Tobacco under bond.—G. O. 1847.
PORTSMOUTH	All Goods legally importable, and Tobacco under bond.—B. M. 18th April, 1833.
PRESTON	Tea, East India Goods, and Tobacco, and all other Goods legally importable.—G. O. 14th July, 1842. B. M. 22nd Feb., 1845, and G. O. 25th April, 1846.
RAMSGATE	Wines and Spirits.—G. O. 23rd Jan. 1835.
— SANDWICH.....	Wood.—G. O. 1847.
ROCHESTER	Wines and Spirits, and Wood.—B. O. 27th June, 1822.
RUNCORN (Port of Liverpool)	Wines and Spirits, and Dry Goods generally, except Tobacco.—Special Order to the Port, No. 5, 5th April, 1847.—and G. O. 1847.
RYE	Wine, Wood, and Seed.—G. O. 26th Oct., 1832.
SCARBOROUGH	General Goods, Tobacco, and East India Goods under bond.—T. O. 3rd Aug., 1839. Wood.—G. O. 7th Sept., 1840.
SHIELDS	General Goods, and Tobacco under bond, for Home Use, and foreign manufactured Tobacco and Cigars for Ships' Stores, or for Home Use.—T. O. 13th Feb., 1839, G. O. 19th Aug., 1840, and B. O. to Shields, 16th July, 1850.

WAREHOUSING PORTS in England, continued:

SHOREHAM	Wines and Spirits, Dutch Cheese, Coffee and Toys.—B. M. 11th Jan., 1834. See also <i>Kingston</i> for Dry Goods.
SOUTHAMPTON	All Goods.—G. O. 20th Oct., 1836, and G. O. 30th July, 1845.
SPALDING	Wood.—T. O. 21st June, 1839. (Port of Boston)
STOCKTON	Wines and Spirits, and Wood; Seeds, Sugar, Coffee, Dried Fruit, Rice and Cheese.—G. O. 8th May, 1832. Glass.—B. O. 14th May, 1849. Tobacco under bond.—19th June, 1845.
SUNDERLAND	East India Goods, and Goods generally, except Tobacco, which may be removed under bond.—2nd Oct., 1834.
SWANSEA	All Goods which may be legally imported into the port, Tobacco included.—G. O. 27th May, 1841, and 1844.
THIGHMOUTH	Warehousing privileges conceded upon premises being approved.—T. O. 2nd Sept., 1852.
—TORQUAY	Wood Goods.—B. O. 8th May, 1841.
TRURO	All Goods except Tea and East India Goods, unless on removal, and except Tobacco and Silks.—G. O. 30th Jan., 1837.
WEYMOUTH	Wines and Spirits.—T. O. 27th May, 1805. Wood and Goods generally, under bond.—T. O. 6th June, 1822.
WHITBY	All Goods, except Silk and East India Goods imported direct, and Tobacco.—G. O. 10th Jan., 1840.
WHITEHAVEN	East India Goods.—G. O. 22nd Sept., 1835. Wines, Spirits, Tobacco, and General Goods.—T. O. 3rd June, 1836.
WORKINGTON	Tobacco and East India Goods under bond, and all other Goods, imported direct or otherwise.—G. O. 13th Sept., 1843.
WHITSTABLE	Wood.—B. O. 16th June, 1842. (Port of Faversham)
WISBEACH	Wood.—G. O. 3rd May, 1825.
—Sutton Wash	Wood.
WOODBIDGE	Wood.—B. O. 29th June, 1839. Wines and Spirits.—G. O. 6th Jan., 1840. Seeds.—G. O. 27th March, 1847.
YARMOUTH	East India Goods.—G. O. 5th Nov., 1839. Wines, and Spirits; and Tobacco under bond.—G. O. 11th Nov., 1837.

WAREHOUSING PORTS, continued :

SCOTLAND.

ABERDEEN	East India and all other Goods.—O. C. 21st Oct., 1839, and B. M. 23rd Feb., 1833.
ALLOA	Timber and Wood.—G. O. 15th June, 1837.
— Stirling	Timber and Wood.—G. O. 20th Oct., 1838.
ARBROATH	Wines and Spirits, and goods generally, also Tobacco removed under bond.—G. O. 11th.
AYR	Tobacco and East India Goods removed under bond, and all Goods that may be legally imported into that port.—G. O. 11th.
BANFF	All Goods, except Tobacco, Silk, and East India Goods.—G. O. 1st June, 1841. Also Tobacco when removed under bond for home use.—G. O. 11th.
BORROWSTONESS.....	Timber and Wood.—T. O. 6th May, 1824.
DUMFRIES	Wine, Timber, and Wood, and all Goods removed under bond, except Tobacco, Silks, and East India Goods.—G. O. 6th Feb., 1837.
DUNDEE	East India Goods, general Goods, and Tobacco removed under bond.—O. C. 3rd June, and 21st Oct., 1839.
— Ferry Port on } Craig }	Timber and Wood Goods.—G. O. 19th Aug., 1839.
GLASGOW	All Goods.—T. O. 11th Oct., 1833.
GRANGEMOUTH	All Goods (excepting Tobacco and East India Goods imported direct and Silks.) —T. O. 2nd Sept., 1837, and G. O. 17th April, 1838. Tobacco removed under bond for Ships' Stores.—G. O. 16th March, 1843.
GREENOCK	All Goods.
INVERNESS	Timber and Wood Goods. All Goods removed under bond, except Tobacco, Silk, and East India Goods.—G. O. 2nd May, 1837. G. O. 6th March, 1837, and G. O. 27th March, 1835.

WAREHOUSING PORTS in Scotland, continued :

KIRKCALDY.....	Tobacco and East India Goods removed under bond, and all other Goods imported direct or otherwise.—G. O. 18th Dec., 1845.
LEITH	All Goods.
— Dunbar	Wood Goods.—G. O. 19th June, 1841.
(Creek)	
— Fisherrow	Wood Goods.—G. O. 4th June, 1841.
(Creek)	
MONTROSE.....	Goods generally, and Tobacco removed under bond.—T. O. 10th Feb., 1836.
PERTH.....	All Goods for Home Use, except Tea and East India Goods, (unless on removal under bond), and Tobacco and Silks.—G. O. 25th June, 1845.
— Newburgh.....	Timber and Wood.—B. O. 26th June, 1838.
(Creek)	
PETERHEAD	Timber and Wood, and also Goods generally, removed under bond.—G. O. 20th Feb., 1840.
PORT GLASGOW	East India Goods, Tobacco, and Goods generally.
WICK	All Goods legally importable. Also Tea and East India Goods (except Silk and Piece Goods) and Tobacco removed under bond for Home Consumption and Ships' Stores, G. O. 1841.

IRELAND.

BALLINA	Tea, Coffee, Spirits, Sugar, and Wine.—G. O. 30th July, 1845, and 28th March, 1850. Pepper.—G. O. 29th April, 1847; and Tobacco removed under bond.—G. O. 1841.
BALTIMORE.....	See <i>Skibbereen</i> .
BELFAST.....	All Goods.
COLERAINE.....	All Goods, except East India Goods and Tobacco.—T. O. 5th Dec., 1828.

WAREHOUSING PORTS in Ireland, continued :

CORK	All Goods except Silks, the produce of Europe.
DROGHEDA	All Goods except East India Goods, and those when removed under bond.
DUBLIN	All Goods.
DUNDALK	Tobacco removed under bond. — T. O. 29th Aug., 1836; and general Goods.
GALWAY	Tobacco and general Goods.
LIMERICK	East India Goods, Tobacco, and general Goods.—O. C. 21st Oct., 1839.
LONDONDERRY	East India Goods, Tobacco, and general Goods.—O. C. 21st Oct., 1839.
NEW ROSS	Tobacco.—B. O. 14th March, 1838. Colonial Produce.—B. O. 28th June, 1834. Wines and Spirits.—B. O. 25th Oct., 1834.
NEWRY	Tobacco and general Goods.
SKIBBEREEN	All Goods which may be legally imported; also Tea and Tobacco removed under bond.—G. O. 11 th 18.
SLIGO	Tobacco and general Goods.
— Ballyshannon ...	Wine and Wood.—G. O. 4th April, 1843.
TRALEE	All foreign Goods removed from other Warehousing Ports.—G. O. 11 th 18.
WATERFORD	East India Goods.—Tobacco, Tea, and general Goods.—G. O. 22nd Sept., 1835.
WESTPORT	Tobacco removed under bond. — T. O. 25th Feb., 1841. Wine and Sugar, Rum and Coffee. G. O. 18th July, 1836.—Foreign Spirits.—G. O. 11 th 18.
WEXFORD	Tobacco, and Goods generally.
YOUGHAL	All Goods except Tobacco and Silks; and (Port of Cork.) Tobacco when removed under bond, the duty to be paid on the weight ascertained at the time of removal.—G. O. 11 th 18.

ABSTRACT OF AN ACT

TO AMEND THE LAWS RESPECTING THE

WAREHOUSING OF BRITISH SPIRITS ⁽¹⁾

IN ENGLAND, SCOTLAND, AND IRELAND, RESPECTIVELY,

AND TO PERMIT SPIRITS AND RECTIFIED SPIRITS

TO BE EXPORTED ON DRAWBACK.

[11 & 12 Vict. Cap. 122.]

4th Sept., 1848.

Licensed distillers in England may warehouse British spirits for home use without payment of the duty, till delivered out.—S. 1.

British spirits warehoused in one part of the United Kingdom may be removed to another, upon payment of duty on deficiencies, for home use, exportation, or for ships' stores.—S. 2.

Commissioners of Excise may appoint general warehouses, in which British spirits may be warehoused.—S. 3.

Spirits in a general warehouse may be transferred, on notice and sale from the distiller to the purchaser; deficiencies to be paid before spirits be delivered out.—S. 4.

Spirits removed from warehouse in one part of the United Kingdom to another, may be re-entered and constructively warehoused.—S. 5.

Duties on British spirits may be remitted, in case of accident on shipboard or in the shipping or landing, or while such spirits are deposited in warehouse or in the act of being received into or delivered out from such warehouse.—S. 6.

Malt spirits may be taken from the warehouse in Scotland without payment of duty, for removal to England.—S. 8.

⁽¹⁾ *Further regulations affecting the warehousing and removing under bond of British, Scotch, and Irish spirits will be found in the "Miscellaneous Orders."*

Spirits may be removed without re-payment of the allowance, when deposited in a separate warehouse, &c.—S. 9.

Raw grain spirits not to be removed on the same day, and in the same place, from which notice is given to remove malt spirits.—S. 10.

Malt spirits for exportation, or ships' stores, to be entitled to a drawback of $7\frac{1}{2}d.$ and 5 per cent. per gallon. Penalty for altering quality of spirits, 200*l.*—S. 11.

Allowance on malt spirits removed to England or Ireland, not repaid in Scotland, must be repaid before delivery from warehouse for home use in England or Ireland.—S. 12.

Distillers in England or Ireland to have the like allowance and drawback on spirits under the same provisions as in Scotland.—S. 13.

Spirits made from any other materials than malt only, entitled to a drawback of $1\frac{1}{2}d.$ per gallon.—S. 14.

British spirits may be warehoused for exportation, or for ships' stores in Customs' warehouse, and drawback allowed on production of warehouse-keeper's receipt.—S. 15.

Spirits deposited in an Excise warehouse may be removed to any approved warehouses under the control of the Customs.—S. 16.

Rectifiers of spirits may warehouse rectified spirits not sweetened, for exportation, or ships' stores, in Customs' warehouse.—S. 17.

Spirits so warehoused may be removed from one warehousing port in the United Kingdom to another, for exportation or for ships' stores only.—S. 18.

Spirits to be removed by sea in casks of 20 gallons at least, and in vessels duly registered or licensed.—S. 19.

Rectified spirits warehoused to be of a strength not less than 22 per cent. overproof; and of spirits of wine not less than 43 per cent. overproof, and in iron-bound casks of not less than 20 gallons' content.—S. 20.

Regulations on entry of Rectified Spirits to be Warehoused in Customs' Warehouse.—Before any rectified spirits shall be received into any warehouse of the Customs, a warehousing entry for exportation only shall be passed, specifying the particulars, and the name of the rectifier, and of the place where the rectifying house is situated; and after such spirits have been duly examined by the proper officer of Customs, he shall deliver to the rectifier a receipt, specifying the marks,

number, and content in gallons of the several casks, the strength of each, and the total number of gallons, and such Customs' officer shall forthwith dispatch to the Collector of Excise a certificate thereof, and the Collector of Excise shall pay to the rectifier a drawback of the full duties of Excise, and also the drawback of three-halfpence for every gallon of the spirits so warehoused.—S. 21.

Rectifiers warehousing such spirits, may add sweetening or colouring matter in warehouse, on giving one day's notice to the officer of Customs, but no such spirits shall be removed to any other warehouse for exportation or for ships' stores, but must be removed from the warehouse on board the vessel in which they are to be exported or used as stores.—S. 22.

Spirits of the strength of spirits of wine may be removed from stock or warehoused in casks of 20 gallons, notwithstanding the provisions of the 4th Geo. IV. cap. 94, and 6th Geo. IV. cap. 80.—S. 23.

Penalty of 500l. on Distiller, &c., fraudulently opening Warehouse or altering quality of Spirits.—If any distiller does by any means fraudulently open such warehouse or gain access to the spirits contained therein, he shall incur the penalty of 500l.; and if, after any such spirits have been deposited in any such warehouse, and before their actual removal therefrom, such spirits are altered in quality, quantity, or strength, except from natural causes, all such spirits shall be forfeited, and the person in whose name such spirits are deposited, shall forfeit, over and above all other penalties, double the amount of duties chargeable thereon.—S. 24.

Goods subject to Excise regulations may be removed from Customs' warehouse to the purchaser, on due entry being made by the party intending to remove the same, the officer of Customs endorsing full particulars thereof on the certificate, together with the day and hour of delivery, which must be attested by his signature.—S. 26.

A
TABLE OF DUTIES OF CUSTOMS

PAYABLE ON
GOODS IMPORTED INTO THE UNITED KINGDOM,
ALSO OF
DUTY-FREE GOODS.

NOTE.—All goods not particularly described or charged with duty, in the following Table, in alphabetical course, either specially by name, or under their generic denomination, are classed either as “Goods in part or wholly manufactured, and not being enumerated or described,” or as “Goods unenumerated, not being either in part or wholly manufactured,” which items form the last two articles in the Table of Duties.

The * in the column of duties indicates that the additional duty of 5 per cent. must be charged; likewise that the duty is levied under the 8th and 9th Vict. cap. 90.

All the other duties were levied and granted by the 9th and 10 Vict. cap. 23, except where otherwise stated.

Against each article duty-free is placed the denomination under which such article is to be entered on official documents.

	£	s.	d.
AGATES, or Cornelians, not set . . . value			free
— cut, manufactured, or set, for every 100l. value	10	0	0
ALBUMEN, to be admitted free of duty as an “unenumerated gum.”—G. O. 1847.			
ALE and BEER of all sorts . . . barrel The Barrel to consist of 32 gallons.) (1)	1	0	0
ALGANOBILLA SEED cwt.			free
ALKALI, not being Barilla cwt.			free
ALKANET ROOT cwt.			free
ALMONDS, viz., Bitter cwt.			free
— Jordan cwt.	1	5	0*
— not Jordan, nor Bitter cwt.	0	10	0*
— Paste of for every 100l. value	10	0	0
ALOES lb.			free
ALUM ROCH cwt.			free
— not Roch cwt.			free

(1) G. O. 3rd Aug., 1842.

	£	s.	d.
AMBER—Rough cwt.	free		
— Manufactures of, not enumerated, for every 100l. value	10	0	0
AMBERGRIS ounce	free		
AMBOYNA WOOD ton	free		
ANCHOVIES ⁽¹⁾ lb.	0	0	2*
— of and from British Possessions . . lb.	free		
ANGELICA cwt.	free		
ANIMALS, Living, namely :—			
— Asses, Goats, Kids, Oxen and Bulls, Cows, Calves, Horses, Mares, Geldings, Colts, and Foals, Mules, Sheep, and Lambs, Swine, Hogs, and Sucking Pigs number	free		
<i>Animals may be prohibited to be imported by order in Council.—See page 4.</i>			
ANNATTO, Roll and Flag cwt.	free		
ANTIMONY, viz., crude cwt.	free		
— Regulus of cwt.	free		
— Ore of ton	free		
APPLES, Raw bushel	0	0	6*
— of and from British Possessions . . bushel	0	0	2*
— dried bushel	0	2	0*
AQUAFORTIS cwt.	0	5	0*
ARGOL cwt.	free		
ARISTOLOCHIA cwt.	free		
ARMS, AMMUNITION, and UTENSILS of WAR are restricted as to importation, see page 1.			
ARROW ROOT cwt.	0	2	6
— of and from British Possessions . . cwt.	0	0	6
ARSENIC cwt.	free		
ASHES, viz., Pearl and Pot cwt.	free		
— Soap cwt.	free		
— Wood cwt.	free		
— Weed cwt.	free		
— unenumerated value	free		
ASPHALTUM, or BITUMEN JUDAICUM . . ton	free		
BACON cwt.	free		
BALSAM, CANADA lb.	free		
— Capiwi cwt.	free		
— Peru lb.	free		
— Riga lb.	free		
— Tolu lb.	free		
— Balm of Gilead, unenumerated . . lb.	free		
BANDSTRING TWIST . . . for every 100l. value	10	0	0

(1) Sardines in oil, deemed to be "Fish cured."—B. O. 1st Sept. 1845.

BANDSTRING TWIST continued:		£.	s.	d.
— of and from British Possessions, for every 100l. value		5	0	0
BABILLA ton			free	
BARK for Tanners' or Dyers' use . . . cwt.			free	
— Cascarilla cwt.			free	
— Peruvian cwt.			free	
— of other sorts cwt.			free	
— Extract of, or of other Vegetable substances, to be used only for Tanning Leather (1) cwt.			free	
BABLEY, Pearled cwt.		0	1	0
— of and from a British Possession . . cwt.		0	0	6
BARRELS, empty. See <i>Casks</i> .				
BAR WOOD ton			free	
BASKET RODS, peeled bundle			free	
not ex. 3 ft. in circumf. at the band			free	
— unpeeled do.			free	
BASKETS for every 100l. value		10	0	0*
BAST ROPES, Twines, and Strands, for every 100l. value		10	0	0
— of and from British Possessions, for every 100l. value		5	0	0
BEADS and BUGLES OF GLASS. See <i>Glass</i> .				
— Arango(2), Coral(3), Crystal, Jet, and other sorts not otherwise enumerated or described . . . for every 100l. value		10	0	0
BEANS, Kidney or French. See <i>Seeds</i> .				
BEEF, Salted (not being Corned Beef) . . cwt.			free	
— Fresh or Slightly Salted . . . cwt.			free	
BEEF-WOOD ton			free	
BEER, viz., Mum . . . the barrel of 32 gallons		1	0	0
— Spruce the barrel do.		1	0	0*
— and Ale, of all sorts . . . the barrel do.		1	0	0
BERRIES, Bay cwt.			free	
— Juniper cwt.			free	
— Yellow cwt.			free	
— Myrobolane ton			free	

(1) This Extract may be admitted free of duty when required for other purposes than tanning leather.—T. O. 23rd March, and G. O. 1843. But Extract of bark when used for medicinal purposes is deemed to be "Extract of Jesuits' bark."—B. O. 26 Aug., 1843, No. 197.

(2) Beads partially perforated, for placing on a pin, to pay duty as Beads.—B. O. 26th July, 1844.

Beads or bugles, strung, made up as bracelets, &c., to pay duty as "Goods manufactured."—B. O. 22nd Nov., 1843.

(3) Coral negligees to pay duty as "Goods manufactured."—B. O. 2nd Jan. 1844.

BERRIES continued:		£	s.	d.
— unenumerated, being commonly used in chemical processes ton		free		
— unenumerated not being commonly used in chemical processes cwt.		free		
BIRDS, viz., Singing Birds number		free		
BISCUIT and BREAD, are chargeable with duty as "Goods Manufactured, not otherwise enumerated or described."				
BITUMEN JUDAICUM. See <i>Asphaltum</i> .				
BLACKING for every 100l. value	10	0	0	
BLACKWOOD ton	free			
BLADDERS number	free			
BONES of Cattle and other Animals, and of Fish, (except Whale Fins), whether burnt, or not, or as Animal Charcoal ton	free			
BONNETS. See <i>Hats</i> .				
BOOKS, being of editions printed prior to the year 1801, bound or unbound, ⁽¹⁾ . . . cwt.	1	0	0*	
— being of editions printed in or since the year 1801, bound or unbound . . . cwt.	5	0	0*	
— in the Foreign living languages, being of editions printed in or since the year 1801, bound or unbound, ⁽²⁾ . . . cwt.	2	10	0*	
— published in the dominions of Prussia ⁽³⁾				

(1) Books, blank, partly or entirely bound, deemed liable to duty as "Paper unenumerated."—B. O. 2nd Dec., 1850, No. 510.

(2) Books (being such as can be legally imported) printed in the English language in the British Possessions, are to be admitted to entry at the same rate of duty as books printed in the foreign living languages.—G. O. 13th July, and 4th Nov., 1839.

At the above rate, the following are admissible, viz.:

Books in the Italian, French and English languages.—

B. O. 18th Oct., 1842.

„ Italian and French languages.—B. O. 12th Aug., 1843.

„ a reprint in Hebrew, with a running translation in the German language, and those

„ printed alternately in the English and French languages, the title in English.—B. O. 12th Aug., 1843.

„ in which the foreign living languages predominate.—

B. O. 11th Oct., 1844.

(4) The privilege of copyright is now extended to the following countries and states, viz.:

Saxony	G. O.	1546
Brunswick		1547
The Thuringian Union		1547
Hanover		1547
Oldenburgh		1548
France		1548

Books published in Prussia and Stamped in Saxony, or in any other state

Books, continued :		£.	s.	d.
<i>are admitted under the Act 9 and 10 Vict. cap. 58, at the following duties, viz.:—</i>				
— Works originally produced in the United Kingdom, and republished in the country of export	cwt.	2	10	0
— Works not originally produced in the United Kingdom	cwt.	0	15	0
<i>Books are restricted as to importation, See p. 2.</i>				
BOOT-FRONTs not exceeding 9 inches in height,	dozen pairs	0	1	9
— exceeding 9 inches in height,	dozen pairs	0	2	9
BOOTS, SHOES, and CALASHES, viz.:—				
WOMEN'S Boots and Calashes,	dozen pairs	0	6	0
— if lined or trimmed with Fur or other Trimming	dozen pairs	0	7	6
— Shoes, with Cork or Double Soles, quilted Shoes and Clogs,	dozen pairs	0	5	0
— if trimmed or lined with Fur or other trimming	dozen pairs	0	6	0
— Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather	dozen pairs	0	4	6
— if trimmed or lined with Fur or any other trimming	dozen pairs	0	5	0
GIRLS' Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.				
MEN'S Boots and Shoes ⁽¹⁾ :—				
— if the quarter do not exceed 2½ inches, or the vamp 4 inches in height, from the sole inside	dozen pairs	0	7	0
— if either the quarter or vamp exceed the above dimensions, but do not exceed 6 inches in height from the sole inside	dozen pairs	0	10	6
— ... exceeding 6 inches in height from the sole inside	dozen pairs	0	14	0
Boys' Boots and Shoes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties ⁽²⁾				

which may have acceded to the convention, are to be treated as Prussian, and *vice versa*.—G. O. 1854.

⁽¹⁾ 12 and 13 Vict. cap. 90.

⁽²⁾ By an Order of the Board of the 6th March, 1852, Boys' boots and shoes

	£. s. d.
BORACIC ACID cwt.	free
BORAX, Refined cwt.	free
— or TINCAL, Unrefined cwt.	free
BOTTLES, Earth and Stone, full, . . . number	free
— empty . . . number	free
— Flasks, in which Olive Oil is imported	free
— of Glass. See <i>Glass</i> .	
BOXES of all sorts, excepting those made wholly or partly of glass, on which the proper glass duty will be levied, for every 100l. value ⁽¹⁾	10 0 0*
— of and from British Possessions, for every 100l. value	5 0 0*
BOX WOOD ton	free
BRAN, WHEATEN, is chargeable with duty as " <i>Goods Manufactured</i> ."	
BRASS, viz., Powder of, for every 100l. value	10 0 0
— Manufactures of, for every 100l. value	10 0 0
— Wire . . . for every 100l. value	10 0 0
BRAZIL WOOD ton	free
BRAZILETTO WOOD ton	free
BRICKS, or Clinkers (Dutch) . . . 1000	0 10 0*
— of and from British Possessions . 1000	0 5 0*
— other sorts . . . 1000	0 15 0*
— of and from British Possessions . 1000	0 7 6*
BRIMSTONE, Unrefined cwt.	free
— Refined, in Rolls cwt.	free
— in Flour cwt.	free
BRISTLES, Rough and in the tufts, and not in any way sorted lb.	free
— in any way sorted or arranged in colours and not entirely rough and in the tufts, lb.	free
BROCADE, of Gold or Silver, for every 100l. value	10 0 0
BRONZE, Works of Art ⁽²⁾ cwt.	free

are to be charged with two-thirds of the duties on mens' boots and shoes, under the Act 9 and 10 Vict. cap. 23., so that boys' boots and shoes are to pay the duty of 9s. 4d. and 4s. 8d. per dozen pairs respectively.

(1) Toy boxes with glass tops, not exceeding four inches square, if angular, and six inches in diameter, if circular, are admitted as "*Goods manufactured*," &c.—G. O. 1844.

Boxes, prepared for musical works, with fittings of horn, to pay duty as "*Goods Manufactured*," &c.—B. O. 3rd June, 1843.

Boxes with self-acting music, to pay duty as musical instruments.—B. O. 19th July, 1842.

(2) Modern bronze works of art—In future importations, the officers will enquire the name of the artist, the person for whom, and the object for which the work is brought, and with reference to such points, decide the liability to duty to the best of their judgment.—B. O. 22nd March, 1851. No. 237.

BRONZE continued:		£	s.	d.
— Manufactures of ⁽¹⁾ , not particularly enumerated . . .	for every 100l. value	10	0	0
— Powder . . .	for every 100l. value	10	0	0
BUCK WHEAT and BUCK MEAL. See <i>Corn</i> .				
BUGLES and BEADS of Glass. See <i>Glass</i> .				
BULLION, and Foreign Coin of Gold or Silver and Ore of Gold or Silver, or of which the major part in value is Gold or Silver			free	
BULLRUSHES	ton		free	
BUTTER	cwt.	0	10	0
— of and from British Possessions . . .	cwt.	0	2	6
BUTTONS, metal ⁽²⁾ . . .	for every 100l. value	10	0	0
CABLES ⁽³⁾ , not of iron, tarred or untarred, cwt.		0	6	0*
— of and from British Possessions, cwt.		0	3	0*
— not of iron, in actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of if and when otherwise disposed of.			free	
— for every 100l. value		10	0	0*
— of and from British Possessions, for every 100l. value		5	0	0*
— Old, and taken from foreign ships, provided the same be rendered unserviceable by reduction into lengths not exceeding three fathoms . . .	for every 100l. value	10	0	0*
CADMIUM, in bars, deemed to be "Goods unmanufactured."—B. O. 24 Nov., 1849 . . .			free	
CAMBRICS. See <i>Linen</i> .				
CAMEOS	for every 100l. value	5	0	0
CAMOMILE FLOWERS	lb.		free	
CAMPHOR, Unrefined	cwt.		free	
— Refined ⁽⁴⁾	cwt.	0	5	0
CAMWOOD	ton		free	
CANDLES, viz., Spermaceti	lb.	0	0	3
— Stearine	lb.	0	0	1½
— Tallow	cwt.	0	5	0
— Wax	lb.	0	0	2

⁽¹⁾ Vases, are deemed manufactures of Bronze, and as such are liable to duty.—B. O. 9th Jan., 1850. Bronze figures, other than copies of the antique, are likewise so deemed.

⁽²⁾ Buttons covered with silk to pay duty as "Goods manufactured."—B.O. 20th July, 1842.

Buttons of glass, opal or composition, with metal shanks, to pay duty as buttons of metal.—B. O. 6th Oct., 1842.

⁽³⁾ Cordage above five inches in circumference, deemed to be cables.—B.O. 18th July, 1839.

⁽⁴⁾ 8 and 9 Vict. cap. 90.

	£.	s.	d.
CANDLEWICK cwt.			free
CANE JUICE is rated to duty in proportion to the quantity of Sugar and Molasses found in it, on analysis, under an Order of the Board.			
CANELLA ALBA lb.			free
CANES, viz., Bamboo ⁽¹⁾ number			free
— Rattans, not ground number			free
— Reed number			free
— or Sticks unenumerated number			free
— Walking Canes or Sticks, mounted, painted, or otherwise ornam ^d . for every 100l. value	10	0	0
CANTHARIDES lb.	0	0	3*
<i>No abatement of the duty on Cantharides to be made on account of damage. See p. 14.</i>			
CAOUTCHOUC cwt.			free
CAPERS, including the pickle lb.	0	0	6*
— of and from British Possessions lb.	0	0	3*
CARDAMOMS ⁽²⁾ lb.			free
CARDS, viz., Playing Cards ⁽³⁾ . . . dozen packs	4	0	0*
<i>Foreign Playing Cards are restricted as to importation. See p. 4.</i>			
CARMINE oz.	0	0	6*
CARRIAGES, of all sorts for every 100l. value	10	0	0
CASKS, empty ⁽⁴⁾ for every 100l. value	10	0	0
CASSAVA POWDER cwt.	0	2	6
— of and from British Possessions . . . cwt.	0	0	6
CASSIA BUDS lb.			free
— FISTULA cwt.			free
— LIGNEA lb.	0	0	3*
..... of and from British Possessions lb.	0	0	1*
CASTOR cwt.			free
CASTS of Busts, Statues, or Figures ⁽⁵⁾ . . cwt.			free

(1) Bamboo canes stained, are free of duty.—B.O. 19th Sept., 1851. No. 140.

(2) In or out of the husk.—B.O. 7th Dec., 1850.

(3) Playing cards in packs, other than the ordinary fifty-two cards, of four suits, to be charged as "paper unrated."—B.O. 19th April, 1843.

(4) Casks, barrels, or packages, empty, of British manufacture, or the materials thereof, in packs or shooks, may be delivered into craft alongside the importing vessel, a duty free entry being first passed and declaration made by the importer.—B.O. 28th April, 1835, and 23rd Aug., 1849. *For Declaration, See No. 5, p. 29*

Casks from which wines or spirits have been racked off, are to be delivered free of duty.—B. O. 20th Oct., 1835.

(5) Casts, &c., however ornamented, by gilding or colouring, to be admitted duty free.—G. O. 1844.

	£	s.	d.
CATTLINGS for every 100l. value	10	0	0
CAVIARE cwt.		free	
CEDAR WOOD ton		free	
CHALK, unmanufactured value		free	
— Prepared or manufactured, and not otherwise enumerated, for every 100l. value	10	0	0*
..... of and from British Possessions, for every 100l. value	5	0	0*
CHEESE cwt.	0	5	0
— of and from British Possessions . cwt.	0	1	6
<i>Cheese deposited in warehouses of special security is to be charged with duty when taken out for home use, upon the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.</i>			
<i>Cheese deposited in warehouses of extra security, when delivered for home use, to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing, and for any term exceeding twelve months an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.</i>			
CHERRIES, raw for every 100l. value	5	0	0*
— Dried lb.	0	0	6*
CHERRY WOOD, being Furniture Wood . ton		free	
CHICORY, or other vegetable matter applicable to the uses of Chicory, or Coffee, viz.:—			
— Roasted or Ground lb.	0	0	6*
— Raw or Kiln-dried cwt.	1	0	0*
CHINA ROOT lb.		free	
CHINA WARE, or Porcelain, painted or plain, gilt, or ornamented, for every 100l. value	10	0	0
CHIP OF WILLOW, for Platting cwt.		free	
CHLOROFORM to be charged with duty as "Goods Manufactured," &c.—B. O. 28 Jan., 1852.			
CHOCOLATE. See Cocoa-paste.			
CIDER tun of 252 gallons	5	5	0
CINNABARIS NATIVA cwt.		free	
CINNAMON lb.	0	0	6*
— of and from British Possessions . lb.	0	0	3*
CITRATE OF LIME cwt.		free	
CITRIC ACID lb.		free	
CITRON, preserved in Salt, for every 100l. value	5	0	0
CIVET oz.		free	

	£.	s.	d.
CLOCKS ⁽¹⁾ for every 100l. value	10	0	0
<i>Clocks and Watches are restricted as to importation. See p. 2.</i>			
COVES lb.	0	0	6*
COALS, CULM, and CINDERS ton	free		
COBALT ⁽²⁾ ton	free		
— Ore of value and ton	free		
COCHINEAL cwt.	free		
— Granilla cwt.	free		
— Dust cwt.	free		
COCOA lb.	0	0	2*
— of and from British Possessions . . lb.	0	0	1*
— Husks and Shells lb.	0	0	1*
..... of and from British Possessions . lb.	0	0	0½*
<i>An allowance for waste on Cocoa, upon exportation shall be made in warehouses not of special security, for every 100 lbs., 2lbs.; and so in proportion for any less quantity. 8 and 9 Vict. cap. 91, s. 46.</i>			
<i>No allowance of the duty on Cocoa to be made on account of damage. See p. 14.</i>			
— PASTE and CHOCOLATE lb.	0	0	6*
— of and from British Possessions . . lb.	0	0	2*
COCCULUS INDICUS cwt.	0	7	6*
<i>No allowance of the duty on Coculus Indicus to be made on account of damage. See p. 14.</i>			
COFFEE ⁽³⁾ lb.	0	0	3
— Kiln dried, roasted or ground ⁽³⁾ . lb.	0	0	6
<i>An allowance for natural waste on Coffee, upon exportation, shall be made in ware-</i>			

⁽¹⁾ Clocks not having the maker's name, &c., thereon, may be allowed to be returned to the port of shipment, the fine not being less than five per cent. *ad valorem*.—B. O. 12th April, 1838.

— American, unaccompanied by weights or bells, may be admitted to entry.—B. O. 18th Sept., 1845.

Clocks or watches imported for private use, and not marked as required by law, may be admitted to entry on payment of the proper duty, upon the party making the usual declaration.—T. O. 4th Sept., and G. O. 6th Sept., 1828. *See Declaration, No. 4, p. 29.*

The importers of clocks are to be allowed the option of including the stands of the clocks, of whatever materials they may be composed, in one valuation of the clocks, for duty, provided the fact is so expressed in the entry; or of entering the stands at a declared value separately from the clock.—B.M. 22nd June, 1841.

⁽²⁾ Cobalt, oxide of, free.—B. O. No. 152, Aug. 1850.

⁽³⁾ Resolutions of the House of Commons, agreed to on the 15th April, 1851. Confirmed by 14 and 15 Vict., cap. 62.

COFFEE, continued:

£ s. d.

houses not of special security, for every 100 lbs., 2 lbs.; and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.

A Drawback equal in amount to the duty chargeable on B. P. Coffee is allowed on Coffee roasted shipped as Stores.—B. O. 28th May, 1834.

No allowance of the duty on Coffee to be made on account of damage. See p. 14.

COIN is restricted as to importation. See p. 2.

COIR ROPE, Twine, and Strands⁽¹⁾ . . . cwt. 0 2 6*

— of and from British Possessions . . . cwt. 0 1 3*

— Rope and Junk, old and new, cut into lengths, not exceeding 3 feet each . . . ton free

COLOCYNTH . . . lb. free

COLOGNE WATER. See Water.

COLUMBO ROOT . . . cwt. free

COMFITS, dry . . . lb. 0 0 6*

— of and from British Possessions . . . lb. 0 0 3*

CONFECTIONERY ⁽²⁾ . . . lb. 0 0 6*

COPPER, Ore of (11 and 12 Vict. cap. 127). . . ton 0 1 0

— Regulus of . . . ton 0 1 0

— old, fit only to be manufactured ⁽³⁾ . . . ton 0 2 6

— unwrought, viz., in Bricks, or Pigs, Rose Copper, and all cast Copper . . . ton 0 2 6

(1) Coir cordage, whether ropes, cables, or otherwise, to pay duty as "coir rope, twine, and strands."—B. O. 10th July, 1849.

(2) Confectionery, medicated, to pay duty as "Goods manufactured."—B. O. 11th Sept. 1848.

(3) Old yellow metal (foreign) stripped from an American ship, admitted to duty as "old copper fit only to be remanufactured."—B. O. to Harwich, Nov. 23, 1849.

Old copper sheathing is free of duty when stripped abroad from vessels coming to this country for re-coppering, and bringing it with them.—T. O. 24th July, 1829. Also, when stripped from British vessels in ports of any British possession on proof thereof, and that the copper is the property of the owner of the ship stripped; when stripped from any ship in the United Kingdom, upon that fact being certified by a landing walter, for delivery to a copper-smith who can affirm that he has to re-copper the vessel from which such sheathing was stripped.—B. M. 15th Feb., 1833.

Old worn out brass, and other metal stripped from the engines of British Steam vessels, may in like manner, be delivered free.—B. M. 6th Oct., 1842.

Likewise shall unserviceable copper and pewter utensils, from British plantations, in British ships, upon the consignee's proof that they were of British manufacture.—B. M. 15th Feb., 1833. From Fernando Po, under like terms.—T. O. 23rd May, 1837. Also, old Muntz metal, or patent copper sheathing for re-manufacture, upon proof that the article is of British manufacture, and upon the party giving bond to export an equal weight of such metal.—T. O. 4th Aug., 1843. See Declaration, No. 16, p. 31.

COPPER, continued :		£.	s.	d.
— part wrought, viz.: Bars, Rods, or Ingots, hammered or raised	ton	0	2	6
— in Plates, and Copper Coin	ton	0	2	6
— or Brass Wire for every 100l. value		10	0	0
— Manufactures of, not otherwise enumerated or described, and Copper Plates engraved, for every 100l. value		10	0	0
OPPERAS, Blue	ton			free
— Green	ton			free
— White	ton			free
ORAL ⁽¹⁾ viz., in Fragments	lb.			free
— whole, Polished	lb.			free
— Unpolished	lb.			free
CORDAGE, tarred or untarred ⁽²⁾ , standing or running rigging in use excepted	cwt.	0	6	0*
— of and from British Possessions	cwt.	0	3	0*
— in actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of, ...				free
..... if, and when otherwise disposed of, for every 100l. value		5	0	0*
— of and from British Possessions, for every 100l. value		2	10	0*
CORK	ton			free
CORKS, ready made	lb.	0	0	8*
— Squared for rounding	cwt.	0	16	0*
— Fishermen's	cwt.	0	2	0*
CORN, viz., Wheat, Barley, Bear, or Bigg, Oats, Rye, Peas, and Beans.—9 and 10 Vict. cap. 22 ⁽³⁾	quarter	0	1	0
— Buck Wheat.—9 & 10 Vict. cap. 23	quarter	0	1	0
— Maize, or Indian Corn.—9 and 10 Vict. cap. 23	quarter	0	1	0
— Wheat Meal and Flour, Barley Meal, Oat Meal, Rye Meal and Flour, Pea Meal, and Bean Meal.—9 and 10 Vict. cap. 22.	cwt.	0	0	4½
— Buck Wheat Meal.—9 and 10 Vict. cap. 23.	cwt.	0	0	4½

⁽¹⁾ Coral negligées to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844. For Beads, see *Beads*.

⁽²⁾ Cordage, not exceeding 5 inches in circumference, deemed rope or cordage; exceeding five inches in circumference, to pay duty as cables.—B. O. 13th July, 1839; 10th July, 1846; and 8th Nov., 1848.

⁽³⁾ Guinea Corn, used principally for feeding poultry, may be admitted free of duty.—B. O. 30th April, 1851, No. 584.

CORN, continued:		£.	s.	d.
— Maize, or Indian Corn Meal.—9 and 10 Vict. cap. 23 cwt.		0	0	4½
<i>The duties upon Corn, Grain, Meal, and Flour, are to be paid on importation.—12 and 13 Vict. cap. 90.</i>				
<i>No abatement or allowance of the duty thereon to be made on account of damage.—13 and 14 Vict. cap. 95, s. 7.</i>				
COTTON, Manufactures, not being articles wholly or in part made up, not otherwise charged with duty (¹).	 value			free
— East India Piece Goods, viz.:—				
Calicoes & Muslins, white,	pieces and value			free
— dyed or coloured	ditto			free
Nankeens	ditto			free
— dyed or coloured	ditto			free
Handkerchiefs, dyed and coloured .	ditto			free
— Yarn	lb. and value			free
— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty for every 100l. value		10	0	0
..... of and from British Possessions, for every 100l. value		5	0	0
COWRIES are admitted to entry as “Goods unmanufactured” value and cwt.				free
CRANBERRIES	gallon			free
CRAYONS	for every 100l. value	10	0	0
CREAM OF TARTAR	cwt.			free
<i>CREOSOTE is to be charged with duty as “Goods manufactured,” &c.—B.O. 11 Sept., 1852, No. 66.</i>				
CRYSTAL, viz., Rough	value			free
— Cut or Manufactured, for every 100l. value		10	0	0
— Beads	for every 100l. value	10	0	0
CUBES	lb.			free

(¹) Cotton Fringe is to be charged with the duty of 10 per cent.—B. M. 26th May, 1846.

Cotton Handkerchiefs in the piece, fringed and not required to be hemmed, to pay duty as “articles manufactured of cotton.”—B. O. 16th June, 1846.

Cotton trimming, being a patterned braiding very similar to cotton fringe, but intended for dresses, instead of curtains, deemed free.—B. O. 27th March, 1849.

Cotton Hose	{	marked	“Children’s White Lace Hose.”	{	Admitted to entry on removal of the labels.
			“Men’s Brown frame net Half Hose.”		
			“— dressed Half Hose.”		

B. O. 13th June, 1849.

	£	s.	d.
CUCUMBERS, preserved in Salt, for every 100l. value	5	0	0
— of and from British Possessions, for every 100l. value	2	10	0
CURRENTS cwt.	0	15	0*
<i>Currants deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.</i>			
<i>Currants deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months on the quantities ascertained at landing, and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th Nov., 1836.</i>			
<i>No abatement or allowance of the duty on currants to be made on account of damage.—See p. 14.</i>			
CUTCH ton	free		
DATES cwt.	0	10	0*
DIAMONDS ⁽¹⁾ value	free		
<i>Diamonds, on importation into the United Kingdom, may be landed without report, entry or warrant.—8 and 9 Vict. cap. 86, s. 2.</i>			
DICE ⁽²⁾ pair	1	6	2*
DIVI DIVI ton	free		
DOWN lb.	free		
DRAWINGS. See <i>Prints</i> .			
DRUGS, unenumerated ⁽³⁾ cwt.	free		
EARTHENWARE, not otherwise enumerated or described . . . for every 100l. value	10	0	0*
EBONY ton	free		
EGGS 120	0	0	10*

⁽¹⁾ Diamonds mounted or set, the mounting or setting only liable to duty as "Goods manufactured."—T. O. 19th April, 1817; and G. O. 1852.

⁽²⁾ Dice, although numbered only on one side, are liable to this rate of duty.—B. O. 10th Jan., 1844.

⁽³⁾ Medicines. The Board direct that the present practice of charging duty, as "Goods manufactured," on all Foreign Patent Medicines, Pills, &c., be continued.—B. O. 5th May, 1849.

—Medicinal Powders, deemed "Goods manufactured."—B. O. 15th March, 1847.

—Magnesia, ordered to be delivered free.—B. O. 16th June, and 25th July, 1848.

		£	s.	d.
Eggs, continued:				
— of and from British Possessions .	120	0	0	2½*
EMBROIDERY and Needlework, (1) for every 100l. value		15	0	0
— of and from British Possessions, (1) for every 100l. value		5	0	0
ENAMEL lb.				free
ESSENCES, viz., of Spruce, for every 100l. value		10	0	0*
— not otherwise enumerated or described, viz., Extract of Cardamoms, Coccus Indicus, Guinea Grains of Paradise, Liquorice, Nux Vomica, Quassia, Opium, Guinea Pepper, Vitriol, Peruvian or Jesuit's Bark, and of Radix Rhataniæ, for every 100l. value		20	0	0*
EXTRACT or preparation of any article (2) not being particularly enumerated or described, nor otherwise charged with duty, for every 100l. value		20	0	0*
— or, and in lieu of the above duty, at the option of the importer . . . lb.		0	5	0*
<i>For prohibition on Extract of Tea, Coffee, Cocoa or Tobacco. See p. 3.</i>				
FEATHERS, for beds, in beds or otherwise . cwt.				free
— Ostrich, dressed lb.		1	10	0*
— undressed lb.				free
— Paddy Bird lb.		0	1	0*
— undressed lb.				free
— not otherwise enumerated or described, viz. dressed . . . for every 100l. value		10	0	0*
— unenumerated, undressed . . value				free
FIGS (3) cwt.		0	15	0*

(1) 12 and 13 Vict. cap. 90. Crochet, not deemed to be needlework, but to be charged as "articles of wool, cotton," &c., as the case may be.—B. O. 1st and 15th March, 1849.

Embroidery or drawing.—Patterns of—admitted to duty at 3d. the dozen.—B. M. 19th Nov., 1845.

(2) Salicine is chargeable with this rate of duty.—B. O. 26th July, 1844.

Extracts of logwood and quercitron may be admitted free of duty.—G. O. 1848 and 1851.

Extract of sarsaparilla is chargeable as "Goods manufactured."—B. O. to Liverpool, 21st May, 1851.

Extract of bark being used for medicinal purposes, deemed to be extract of Jesuits' bark.—B. O. No. 107, 26th Aug., 1852.

Extract of safflower to be deemed a "vegetable substance, applicable for dyeing purposes."—B. O. 17th April, 1851 (on application of C. J. Major).

Extracts from fustic, cuba wood, and indigo, to be admitted free of duty.—B. O. to Glasgow, No. 160, 26th April, 1852.

(3) Figs filled with almonds to be charged with duty as "figs."—B. O. 25th Jan., 1851, No. 565.

Figs, continued :

£. s. d.

Figs deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

Figs deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing, and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

The duty on all reasonable deficiencies of boxes, drums, and baskets of Figs and Raisins ascertained on delivery for exportation from the Legal Quay Warehouses may be remitted upon a certificate from the Landing Surveyor in each case, that no fraud is suspected, and that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

No allowance of the duty on Figs to be made on account of damage. See p. 14.

FISH, viz., Eels . . . the ship's lading⁽¹⁾

13 0 0*

Fish, fresh, of British taking, and imported in British Ships, and Lobsters fresh, however taken or imported, may be landed without report, entry, or warrant.—8 and 9 Vict. cap. 86. s. 2.

— Lobsters number

free

— Turbots cwt.

0 5 0*

— of FOREIGN taking, imported from Foreign places in other than fishing vessels, viz.—

— Oysters⁽²⁾ bushel

0 1 6*

— Salmon⁽³⁾ cwt.

0 10 0*

— Soles cwt.

0 5 0*

— Turtle⁽⁴⁾ cwt.

0 5 0*

— Fresh, not otherwise enumerated cwt.

0 1 0*

⁽¹⁾ Eels imported in small quantities to pay 2s. 6d. per cwt.—B. O. 22nd June, 1843.

⁽²⁾ Oysters preserved with vinegar and pepper, to be charged with duty as "Goods manufactured," &c.—B. O. 3rd June, 1851. No. 530.

⁽³⁾ Salmon, whether cured or fresh, liable to this rate of duty.—B. O. 29th May, 1844.

⁽⁴⁾ Turtle preserved, imported in a British ship, from Honduras or the British Colonies, may be admitted to entry, duty free, upon a declaration of the importer that the turtle is of British taking and curing.—G. O. 1844.

FISH, foreign, continued :		£.	s.	d.
— Cured, not otherwise enumerated . cwt.		0	1	0
— of BRITISH taking, viz., Cod, Caplin, Herrings, Mackerel, Salmon, Sounds and Tongues, Turtle, unenumerated . cwt.			free	
FLASKS, in which Olive Oil is imported . .			free	
FLAX, viz.— ⁽¹⁾				
— dressed cwt.			free	
— undressed cwt.			free	
— Tow and Codilla of Flax . . . cwt.			free	
FLOCKS ⁽²⁾ cwt.			free	
FLOUR. See <i>Corn</i> .				
FLOWER ROOTS value			free	
FLOWERS, Artificial ⁽³⁾ , not made of silk, for every 100l. value		25	0	0
— wholly or in part of Silk, for every 100l. value		25	0	0
FRAMES, for Pictures, Prints, or Drawings, for every 100l. value		10	0	0*
FRUIT, raw ⁽⁴⁾ , and not otherwise enumerated for every 100l. value		5	0	0*
FURNITURE Woods, not enumerated . ton			free	
FUSTIC ton			free	
GALLIC POWDER ton			free	
GALLS cwt.			free	
GAMBOGE cwt.			free	
GARANCINE cwt.			free	
GARNETS, not set, cut . . . lb.			free	
— uncut lb.			free	
GAUZE of Thread . . . for every 100l. value		10	0	0
— of and from British Possessions, for every 100l. value		5	0	0
GELATINE cwt.			free	

⁽¹⁾ To be distinguished as above in the merchants' entries, and in the official accounts.—G. O. 1833.

⁽²⁾ Flocks for beds are free of duty, but flock or shearings, for paper-hangings are to pay duty as "Goods manufactured."

⁽³⁾ 9 and 10 Vict., cap. 102.

Petals, being preparations for artificial flowers, to be charged with duty as such.—B. O. 15th Dec., 1849.

Mounted ornamental shell flowers to pay duty as "Goods manufactured."—B. O. 12th June, 1850.

⁽⁴⁾ Foreign fruits, preserved in, or with sugar, either in a dry or liquid state, to be charged with duty at 6d. per lb.—G. O. 1833.

Apricots and peaches dried in the sun, without sugar, to pay duty as "Plums dried or preserved."—T. O. 16th Dec., 1842, and G. O. 1833.

Bilberries are chargeable as "Fruit raw," &c.

Fruit preserved in spirits is to be charged with the duty of £10 per cent. on the value of the fruit, and with the spirit duty on the quantity of spirit.—B. O. to Bristol, 4th Dec., 1827.

	£	s.	d.
MENTIAN ton			free
BERMAN SILVER, in Bars, to be charged with duty as "Goods manufactured."—B. M. 3rd January, 1832.			
GINGER ⁽¹⁾ cwt.	0	10	0*
— of and from British Possessions . . cwt.	0	5	0*
— Preserved ⁽²⁾ lb.	0	0	6*
— of and from British Possessions . . lb.	0	0	1*
GINSENG ton			free
GLASS ⁽³⁾ , any kind of Window Glass, white, or stained of one colour only, not exceeding one-ninth of an inch in thickness, and shades and cylinders cwt.	0	3	6
— All Glass exceeding one-ninth of an inch in thickness, all silvered or polished glass ⁽⁴⁾ , of whatever thickness, however small each pane, plate, or sheet, superficial measure, viz. :—			
..... Not ex. 9 square feet, the square foot	0	0	3
..... Containing more than 9 and not more than 14 square feet the square foot	0	0	6
..... Containing more than 14 and not more than 36 square feet the square foot	0	0	7½
..... Containing more than 36 square feet, the square foot	0	0	9
— Painted or otherwise ornamented, the su- perficial foot	0	0	9

(1) Ginger in salt and water, to be charged as "Vegetables preserved."—B. O. 3rd June, 1850.

(2) Preserved ginger and other preserves, when imported in a ship from China and a British Possession, to be charged the high duty, except upon declaration of the same being taken on board at a British possession, of which it is the produce; then the low duty. If imported from a B. P. where ginger, &c., is not grown, such as Singapore, Cape of Good Hope, and St. Helena, the high duty must be charged.—B. M. 17th May and 14 July, 1836.

When imported from Hong Kong to be charged with the high duty.—B. O. 11th July, 1851, No. 327. Also when declared to be the produce thereof.—B. O. 22nd Dec. 1851, No. 226.

(3) 8 and 9 Vict. cap. 90.

Flint glass bottles with three rims, alleged to be so formed in order to give a firm hold, and not for ornament, to pay duty as, "Glass goods not cut or ornamented."—B. O. 12th Dec., 1848.

Fluted wine glasses, deemed to be ornamented.—B. O. 3rd Jan., 1848.

Tumblers, ground at the bottom only, deemed to be cut.—B. O. 1st June, 1848.

(4) Polished glass reflectors, coated with a compound metallic amalgam, applied in solution, and backed with another solution, apparently of bitumen judaicum, to resist friction and prevent it from oxidation, deemed to be "Goods manufactured."—B. O. 30th Nov., 1849.

GLASS, continued:		£.	s.	d.
— All White Flint Glass Bottles, not cut, engraved, or otherwise ornamented, and Beads and Bugles of Glass . . . lb.		0	0	0½
— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved or otherwise ornamented (¹) . lb.		0	0	1
— All Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind . . . lb.		0	0	2
— Bottles of Glass, covered with Wicker (not being Flint or Cut Glass), or of Green or common Glass (²) . . . cwt.		0	0	9
— Articles of Green or Common Glass (³) . cwt.		0	0	9
— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured . . . cwt.		0	3	6
GLOVES (of Leather), viz., Habit Gloves (⁴) . . . dozen pairs		0	3	6*
— Habit Mitts do.		0	2	4*
— Men's Gloves do.		0	3	6*
— Women's Gloves or Mitts (⁵) . . . do.		0	4	6*
<i>Leather Gloves are restricted as to importation. See p. 5.</i>				

(¹) Glass chemical apparatus, of certain prescribed forms and qualities to be entered for duty as "Flint glass not cut."—G. O. 7880.

(²) Glass bottles, empty, of British Manufacture, admitted free of duty on a declaration.—B. M. 9th July 1846. See *Form of Declaration*, No. 5, p. 29.

Bottles containing wines and spirits are chargeable with duty according to the following scale (G. O. 13th Aug., 1842), viz.:—

	The Dozen. Quarts.	The Dozen. Pints.
English-shaped bottles, with port or sherry -	19 lbs.	11 lbs.
Champagne and other wine, in similar bottles -	24 lbs.	15 lbs.
Claret and other wine, or brandy " -	14 lbs.	9 lbs.
Rhenish and other wines " -	16 lbs.	11 lbs.
Geneva square bottles, from 8 to 11 gills -	-	The Dozen. 20 lbs.
" " 4 to 6 " -	-	14 lbs.

Bottles of glass containing mineral water are to be charged with duty as glass bottles.—B. O. July, 1846.

(³) 12 and 18 Vict. cap. 90.

(⁴) Children's gloves of leather, however small, to pay duty as habit gloves.—B. O. 29th May, 1844.

(⁵) Gloves (known in the trade as an eighth size) exceeding three inches in length from the extreme part of the thumb next to the wrist, are to be charged with the duty payable on women's gloves or mitts; but if under that length, as habit gloves.—G. O. 8th Oct., 1841.

Gloves of cotton, linen, or wool, are to be charged with the *ad valorem* duties on their respective articles of manufacture.—T. O. 3rd Dec. 1830.

	£.	s.	d.
GLUE cwt.			free
— Clippings, or Waste of any kind, fit only for Glue value			free
GOLD LEAVES the 100 leaves	0	3	0*
GOODS unmanufactured, and unenumerated. See <i>last Clause in this Table.</i>			
— Manufactured, and unenumerated. See <i>last Clause but one in this Table.</i>			
GRAINS, viz., Guinea and Paradise . . . cwt.	0	15	0*
<i>No abatement of the duty on Guinea Grains to be made on account of damage.</i>			
See p. 14.			
GRAPES for every 100l. value	5	0	0*
GREASE (?) cwt.			free
GREAVES, for Dogs cwt.			free
— Tallow ton			free
GUANO ton			free
GUINEA CORN, <i>used principally for feeding poultry, to be admitted free of duty.</i> — B. O. 30th April, 1851, No. 584.			
GUM, viz., Animi cwt.			free
— Copal cwt.			free
— Arabic cwt.			free
— Senegal cwt.			free
— Lac Dye cwt.			free
— Seed Lac cwt.			free
— Shell Lac cwt.			free
— Stick Lac cwt.			free
— Ammoniacum cwt.			free
— Asafetida cwt.			free
— Euphorbium cwt.			free
— Guaiacum cwt.			free
— Kino cwt.			free
— Mastic cwt.			free
— Tragacanth cwt.			free
— unenumerated(?). cwt.			free
GUM of Starch, torrified or calcined . . cwt.	0	1	0
GUNPOWDER cwt.	1	0	0*
<i>For prohibition on importation of Gunpowder. See p. 3.</i>			
GUN STOCKS in the rough, of Wood . . cwt.			free
GYP SUM ton			free

(1) Grease—Dubbing or carriers' refuse (tallow, oil, &c., scraped from hides after soaking), to pay duty as "Goods manufactured,"—B. O. 22nd June and 2nd Aug., 1848.

(2) Albumen admitted free of duty under this description.—G. O. 1857.

	£. s. d.
HAIR, viz., Camel Hair or Wool . . . lb.	free
— Cow, Ox, Bull, or Elk . . . cwt.	free
— Goats. See Wool.	
— Horse . . . cwt.	free
— Human . . . lb.	free
— unenumerated . . . value	free
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, and Articles of such manufacture wholly or in part made up, not particularly enumerated or otherwise charged with duty . . . for every 100l. value	10 0 0
..... of and from British Possessions, for every 100l. value	5 0 0
HAMS of all kinds . . . cwt.	0 7 0
— of and from British Possessions (¹) . cwt.	0 2 0
<i>Hams deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.</i>	
<i>Hams deposited in warehouses of extra security, when taken out for home use, are to have an allowance for natural waste, not exceeding 5 per cent. for the first twelve months on the quantities ascertained at landing, and for any term exceeding twelve months an allowance not exceeding 6 per cent. G. O., 4th Jan., 1839.</i>	
HARPSTRINGS, or Lutestrings, silvered, for every 100l. value	10 0 0
HATS or BONNETS, viz., of Chip . . . lb.	0 3 6
— of Bast, Cane, or Horsehair, not exceeding 22 inches in diameter . . . dozen	0 7 6
— exceeding 22 inches in diameter . . . dozen	0 10 0
— Straw Hats or Bonnets (²) . . . lb.	0 5 0
— Felt (³), Hair, Wool, or Beaver . . . each	0 2 0

(¹) All salt provisions, including hams, which have not undergone in Canada the whole of the processes requisite to their preservation or curing, are inadmissible as Canadian produce.—G. O. 1847.

(²) Bonnets of straw and chip, if principally of straw, to pay duty as straw bonnets.—B. O. 22nd Feb., 1843.

(³) Bonnets of felt to be charged with duty as "Goods manufactured," &c.—B. O. 21st Dec., 1849, No. 221.

Hats or bonnets of straw to be weighed to the ounce gross, and to be charged with duty to the 4oz. net on the whole package.—G. O. 21st Jan., 1843, and B. O. 18th April, 1849.

HATS, continued :		£. s. d.
— made of Silk, Silk Shag laid upon Felt, Linen, or other material ⁽¹⁾ . . . each		0 2 0
HAY . . . Load, trusses of 56 lbs. each		free
HEATH, for Brushes cwt.		free
HELLEBORE cwt.		free
HEMP, dressed ⁽²⁾ cwt.		free
— rough or undressed cwt.		free
— Tow and Codilla of Hemp cwt.		free
— Jute cwt.		free
— other vegetable substances, of the nature and quality of undressed hemp, and applicable to the same purpose . . . cwt.		free
HIDES, not tanned, tawed, curried, or in any way dressed, viz., dry cwt.		free
— wet cwt.		free
— or pieces thereof, raw or undressed, unenumerated value		free
— Losh lb.		free
— Tanned, not otherwise dressed . . . lb.		free
— Tawed or curried, not varnished, japanned, or enamelled lb.		free
— Tawed or curried, varnished, japanned, or enamelled lb.		free
— Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed lb.		free
— or pieces thereof, in any way dressed, unenumerated value		free
— Tails, Buffalo, Bull, Cow, or Ox . . value		free
<i>Hides, Skins, Horns, Hoofs, &c., are restricted as to importation. See page 5.</i>		
HONES number		free
HONEY cwt.	0 10 0*	
— of and from British Possessions . . cwt.	0 5 0*	
HOOPS of CATTLE value		free
HOOPS of IRON ton		free
— of Wood. See <i>Wood</i> .		
HOPS cwt.	2 5 0	
<i>Hops exported from this country are on their re-importation to be treated as foreign, whether originally so or not. 8 and 9 Vict. cap. 86, s. 33.</i>		

⁽¹⁾ Children's silk plush hats to be admitted to duty at two shillings each, not as "Millinery of silk."—B. O. 8rd Oct. 1851, No. 499.

⁽²⁾ To be distinguished as above in the merchants' entries, and in the official accounts.—G. O. 1857.

	£	s.	d.
HORNS, Horn Tips, and pieces of Horns . ton.			free
INDIA RUBBER. See <i>Caoutchouc</i> .			
INDIAN CORN. See <i>Maize</i> .			
INDIGO cwt.			free
INK for Printers cwt.			free
INKLE, viz., Unwrought lb.			free
— Wrought lb.			free
IODINE is to be charged with duty as "Goods manufactured, &c.," and not as an Extract.—G. O. 1848.			
IRIDIUM in cubes is admissible free of duty as "Goods unmanufactured, &c.," at value.—B. O. 13th Sept., 1848.			
IRON, viz., in Bars, Unwrought . . . ton			free
— Bloom ton			free
— Slit or hammered into rods . . . ton			free
— Chromate of ton			free
— Cast ton			free
— Hoops ton			free
— Old broken, and old cast . . . ton			free
— Ore of ton			free
— Pig ton			free
— and Steel, Wrought ⁽¹⁾ , not otherwise enumerated . . . for every 100l. value	10	0	0
ISINGLASS ⁽²⁾ cwt.	0	5	0
JALAP lb.			free
JAPPANED or Lacquered Ware, for every 100l. val.	10	0	0
JET lb.			free
JEWELS, Emeralds and all other precious Stones, viz., unset value			free
— set ⁽³⁾ for every 100l. value	10	0	0*
JUICE of Lemons, Limes, or Oranges, . . . gallon			free
JUICE, Vegetable. See <i>Vegetables</i> .			
— Liquorice. See <i>Liquorice</i> .			
KEBNELS. See <i>Nuts</i> .			
KINGWOOD ton			free
LABELS. See <i>Paper</i> .			
LAC, viz., Stick Lac cwt.			free

(1) Steel in bars, and all forms of that material which do not fairly come within the meaning of the term "Manufactures," to be deemed "Steel unwrought."—T. O. 22nd Jan., 1851.

(2) 8 and 9 Vict. cap. 90.

(3) The Board are of opinion that under the existing law, the ad valorem duty of 10 per cent. is chargeable upon Jewels, Emeralds, and all other precious Stones, except Diamonds and Pearls set, as well on the stone as on the setting.—B. O. No. 518, 19th April, and G. O. 1849.

	£	s.	d.
LACE, viz. :—			
— Thread Lace for every 100l. value	10	0	0
— made by the hand, commonly called cushion or Pillow Lace, ⁽¹⁾ whether of linen, cotton, or silken thread, ... for every 100l. value	10	0	0
LACQUERED WARE. See <i>Japanned Ware</i> .			
LAMP BLACK cwt.	free		
LAPIS Calaminaris ton	free		
LARD cwt.	free		
LATTEN, Shaven cwt.	free		
— not Shaven cwt.	free		
— Wire. for every 100l. value	10	0	0
LAVENDER FLOWERS lb.	free		
LAWNS. See <i>Linen</i> .			
LEAD, viz., Black ton	free		
— Chromate of ton	free		
— Ore of ton	free		
— Pig and Sheet ⁽²⁾ ton	0	2	6
— Red ton	free		
— White ⁽³⁾ ton	free		
— Manufactures of, not otherwise enumerated for every 100l. value	10	0	0
LEATHER.—viz., Leather cut into Shapes,* or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described for every 100l. value	10	0	0
— Boots, Boot Fronts, Shoes, &c. See <i>Boots</i> .			
— Gloves. See <i>Gloves</i> .			
LEAVES of GOLD the 100 leaves	0	3	0*
LEAVES of ROSES lb.	free		
LEECHES value	free		
LEMONS. See <i>Oranges</i> .			
— Peel of cwt.	free		
— Juice of. See <i>Juice</i> .			
LENTILS. See <i>Seeds</i> .			
LIGNUM VITÆ ton	free		
LIMES imported from the West Indies to be charged with duty as “Raw Fruit unenumerated,” from St. Michaels and ports in Europe, as “Oranges and Lemons.”—B. O. to Leith, 24th Aug., 1852.			

(1) Silk Gimp to be so charged.—B. O. 16th Oct., 1848.

(2) 11 and 12 Vict., cap. 127.

(3) White lead, having undergone a chemical process, fitting it for card enamelling, &c., is to be charged with duty as “Lead manufactures.”—B. O. 28th Oct., 1850.

	£	s.	d.
LINEN, or Linen and Cotton, viz.:			
— Cambrics and Lawns, commonly called French Lawns, the piece not exceeding 8 yards in length, nor seven-eighths of a yard in breadth			
..... Plain piece	0	2	6
..... Bordered Handkerchiefs (1) piece	0	2	6
<i>Cambrics and Lawns are no longer restricted as to importation. G.O. 20/1812.</i>			
— Lawns of any sort, not French, for every 100l. value	10	0	0
— Damasks square yard	0	0	5
— Damask Diaper square yard	0	0	2½
— Plain and Diaper, whether chequered or striped with dyed yarn or not value			free
— Manufactures of Linen, or of linen mixed with cotton or with wool, unenumerated, not being articles wholly or in part made up value			free
— Sails, in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of value			free
..... not in actual use of a British ship, and not fit and necessary for such ship, and when otherwise disposed of, for every 100l. value	10	0	0
— Articles, manufactures of linen, or of linen mixed with cotton, or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty, for every 100l. value	10	0	0
LIQUORICE JUICE (2) cwt.	1	0	0
— Paste (2) cwt.	1	0	0
..... of and from British Possessions (2) cwt.	0	10	0
— Powder cwt.	1	15	0*
..... of and from British Possessions cwt.	0	15	0*
— Root cwt.	1	0	0*
..... of and from British Possessions cwt.	0	10	0*
LITHARGE ton			free
LITMUS is to be charged with duty as "Goods manufactured, &c."—B. O. No. 58, 10th April, 1850.			

(1) Handkerchiefs of cambric, when hemmed only, are to be charged with duty as "Articles, manufactures of linen."—B. O. 4th Feb., 1830.

When worked, they are charged with duty as needlework or embroidery.

(2) 9 and 10 Vict. cap. 102.

		£	s.	d.
LIVE CREATURES, illustrative of Natural History				
	value			free
LOGWOOD (1)	ton			free
MACCARONI and Vermicelli	lb.	0	0	1*
MACE	lb.	0	2	6*
MADDER and Madder Roots	cwt.			free
MAGNA GRÆCIA WARE	value			free
MAHOGANY	ton			free
MAIZE, or Indian Corn and Meal. See Corn.				
MALT is restricted as to importation. See p. 5.				
MANDIOCA FLOUR to be charged as "Goods manufactured."—B. O. 22nd June, 1850.				
MANGANESE ORE	ton			free
MANNA	lb.			free
MANNA CROUP to be charged with duty as Wheat Meal or Flour.—G. O. 1845.				
MANURES, unenumerated	ton			free
MANUSCRIPTS	lb.			free
MAPS or CHARTS, or parts thereof, viz. :—				
— Plain or Coloured (2)	number			free
MARBLE. See Stone.				
MARBLES for Children. See Toys.				
MARMALADE	lb.	0	0	6*
— of and from British Possessions	lb.	0	0	1*
MATS and MATTING	for every 100l. value	5	0	0*
— of and from B. P.	for every 100l. value	2	10	0*
— Dunnage Mats, if not of greater value than 10s. per 100 (3)	value			free
MATTRESSES	value			free
MEAD	gallon	0	5	6*
MEAT, Salted or Fresh (4), not otherwise described	cwt.			free
MEDALS of any sort	value			free

(1) Extract of logwood may be admitted free of duty.—G. O. 1851.

(2) Maps forming part of a work to be rated to duty as books; but maps or prints bound or stitched without letter-press, or when the letter-press is merely descriptive of them, are liable as maps or prints.—B. O. 5th Sept., and 21st Dec., 1829. Maps pasted on linen or cotton, and mounted on rollers, are free as "Maps."—B. O. to Liverpool, 29th May, 1851.

(3) 9 and 10 Vict. cap. 102. Mats may be cleared, and their values approved by the Tide Surveyors.

(4) Meats preserved, being beef preserved fresh, in canisters, delivered free of duty.—T. O. 4th July, 1849.

Soups preserved, imported from a B. P., are free of duty, provided the package and contents be described in the ship's clearance, but if not so entered, then, on a declaration of the importer that such prepared soups are the produce and manufacture of the colony from whence imported.—G. O. 1851.

		£.	s.	d.
MEDLARS	bushel	0	1	0*
— of and from British Possessions	bushel	0	0	6*
MERCURY, Prepared	for every 100l. value	10	0	0*
METAL, viz., Bell Metal	ton	free		
— Leaf Metal, (except Leaf Gold), the packet containing 250 leaves		0	0	1*
MILL BOARDS	cwt.	1	10	0*
MINERAL WATER. See <i>Water</i> .				
MINERALS and FOSSILS, unenumerated	value	free		
MODELS of Cork or Wood	value	free		
MOLASSES. See <i>Sugar</i> .				
MORPHIA, and its Salts	lb.	0	5	0*
MOSS, viz., Lichen Islandicus	ton	free		
— Rock, for Dyers' use	ton	free		
— other than Rock, or Iceland Moss	value	free		
MOTHER-OF-PEARL SHELLS	cwt. and value	free		
MUM, or Beer	the barrel of 32 gallons	1	0	0
MUSICAL INSTRUMENTS	for every 100l. value	10	0	0
MUSK	oz.	free		
MUSTARD-FLOUR	cwt.	0	6	0
MYROBOLANE BERRIES	See <i>Berries</i> .			
MYRRH	cwt.	free		
<i>NAPHTHA is assessed to duty as "Goods manufactured," but if found to be mixed with spirits, then the spirit duty is chargeable.</i>				
NEEDLEWORK. See <i>Embroidery</i> .				
NICARAGUA WOOD	ton	free		
NICKEL, viz., Ore of	value	free		
— Arseniate of, in lumps or powder, being in an unrefined state	value	free		
— Metallic and Oxide of, refined	value	free		
NITRE, Cubic (Nitrate of Soda)	cwt.	free		
NUTMEGS ⁽¹⁾	lb.	0	2	6
— wild, in the shell ⁽¹⁾	lb.	0	0	3
— wild, not in the shell ⁽²⁾	lb.	0	0	5
NUTS, viz., Coco	number	free		
— Chesnuts	bushel	free		
— Pistachio	cwt.	free		
— Small	bushel	0	2	0*

⁽¹⁾ 9 and 10 Vict. cap. 102.⁽²⁾ 12 and 13 Vict. cap. 90.

Only *bona fide* wild nutmegs are to be admitted at the low rates of duty. The duty of 2s. 6d. per lb. should in all cases be demanded when legally leviable.—G. O. 1854.

Nutmegs of the same kind, although imported in different ships, and from different countries, which have been blended and repacked in bond may be admitted to entry for home use, on payment of the highest rate of duty.—B. O. 5th Oct., 1852.

NUTS, continued :

	£	s.	d.
— Walnuts bushel	0	2	0*
— and Kernels, unenumerated . . . value	free		
— Kernels of Walnuts, of Peach Stones, and all Nuts or Kernels, unenumerated, used for expressing Oil therefrom . . ton	free		
NUX VOMICA cwt.	0	5	0*
<i>No abatement of the duty on Nux Vomica to be made on account of damage. See p. 14.</i>			
OAKUM cwt.	free		
OCHEE cwt.	free		
OIL SEED CAKE ton	free		
OIL, viz., Almond lb.	0	0	2*
— Animal cwt.	free		
— Bays lb.	0	0	2*
— Castor cwt.	free		
— Chemical, Essential, or Perfumed, viz. :—			
..... Carraway lb.	0	1	0
..... Cloves (†) lb.	0	3	0
..... Lavender lb.	0	1	0
..... Mint lb.	0	1	0
..... Peppermint lb.	0	1	0
..... Spike lb.	0	1	0
..... Cassia lb.	0	1	0
..... Bergamot lb.	0	1	0
..... Lemon lb.	0	1	0
..... Otto of Roses lb.	0	1	0
..... Thyme lb.	0	1	0
..... All other sorts lb.	0	1	0
— Cocoa Nut cwt.	free		
— SEED, viz., Hempseed tun	free		
— Linseed tun	free		
— Rapeseed tun	free		
— unenumerated tun	free		
— Lard value	free		
<i>of Mace to be charged with duty as an essential Oil.—B. O. 23rd January, 1843.</i>			
— Olive tun	free		
— Palm cwt.	free		
— Paran tun	free		
— Rock cwt.	free		
— Seed tun	free		
— Train, Blubber, and Spermaceti Oil and Head matter, the produce of Fish or Creatures living in the Sea, caught by the crews of British Vessels, and imported			

OIL, continued :		£	s.	d.
direct from the Fishery, or from any British Possession in a British vessel, tun		free		
— Train Oil and Blubber, the produce of Fish or Creatures living in the Sea, of Foreign Fishing tun		free		
— Spermaceti, of Foreign Fishing tun		free		
— or spirit of Turpentine cwt.		0	5	0*
..... of and from British Possessions . cwt.		0	2	6*
— Walnut cwt.		free		
— unenumerated value		free		
OLIBANUM cwt.		free		
OLIVES gallon		0	2	0*
OLIVE WOOD ton		free		
ONIONS bushel		0	0	6*
— of and from British Possessions . bushel		0	0	3*
OPIMUM lb.		0	1	0*
<i>No abatement of the duty on Opium to be made on account of damage. See p. 14.</i>				
— Extract or Preparation of. See <i>Essences.</i>				
ORANGE FLOWER WATER lb.		0	0	1*
ORANGES and LEMONS (!) the Chest or Box, viz. :—				
— not ex. the capacity of 5,000 cubic inches		0	2	6*
— ex. 5,000 and not ex. 7,300 cubic inches		0	3	9*
— ex. 7,300 and not ex. 14,000 cubic inches		0	7	6*
— for every 1,000 cubic inches ex. 14,000		0	0	7½*
— loose, the 1,000		0	15	0*
— or, and at the option of the importer, for every 100l. value		75	0	0*
— Peel of, viz., Orange Peel cwt.		free		
— — — — — Lemon Peel cwt.		free		
<i>No abatement of the duties on Oranges and Lemons to be made on account of damage. See p. 14.</i>				
ORCHAL cwt.		free		
ORE, unenumerated value		free		

(!) Limes imported from the West Indies to be charged with duty as "Raw fruit unenumerated;" from St. Michaels and ports in Europe as "Oranges and Lemons."—B. O. to Leith, 24th Aug., 1852.

All chests or boxes of Oranges or Lemons, measuring 36 in. in length, 20 in. in width, and 7 in. in depth, having cones of 9 in. and under 12 in. in height, to pay duty at 8s. 9d. each, and all chests or boxes of the above dimensions, having cones amounting to or exceeding 12 in. in height, at 7s. 6d. each.—G. O. 1844.

For measurement of oranges when imported in packages of the same mark, class, and description, see "Practical Examples," in "Waterside Practice."

	£	s.	d.
ORPIMENT cwt.	free		
ORRIS ROOT cwt.	free		
ORSEDEW cwt.	0	10	0*
PAINTERS' COLOURS ⁽¹⁾ , unenumerated, viz. :—			
— unmanufactured value	free		
— manufactured for every 100l. value	10	0	0*
PALMETTO THATCH cwt.	free		
— manufactures of value	free		
PAPER, viz. ⁽²⁾ , Brown Paper made of old rope or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other materials therewith lb.	0	0	3*
— printed, painted, or stained Paper, or Paper Hangings, or Flock Paper sq. yard	0	0	2
— waste Paper, unless printed on in the English language, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with duty ⁽³⁾ lb.	0	0	4½*
<i>Paper printed on in the English Language is prohibited. See p. 3.</i>			
PARCHMENT sheet	free		
PARTBRIDGE WOOD, being furniture wood ton	free		
PASTEBOARD cwt.	1	10	0*
PEARLS ⁽⁴⁾ value	free		
PEARS, raw bushel	0	0	6*

⁽¹⁾ Barytes ground, used for the purpose of adulterating White Lead may be admitted as "Goods manufactured, &c."—B. O. 18th Dec., 1848.

⁽²⁾ Envelopes and Cigar Cases Bordering Gilt Paper Embossed Flowers Embossed Drawings or Prints	{ deemed to be }	Goods Manufactured unenumerated. B. O. 27th Feb., 1849.
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⁽³⁾ Coloured paper for hat linings Bills of Lading Price Currents, weighing about 1 lb. Copy books, blank, bound or unbound	{ deemed to be }	Unrated paper. B. O. 26th April, and 8th Dec., 1843, 2nd Dec., 1850 and 23rd Sept., 1851.
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Coloured Lining Paper Paper fit for Paper-hanging and similar uses	{ deemed to be }	Stained paper. B. O. 6th June, 1848, and 27th Feb., 1849.
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Labels printed in the English Language to pay duty as "Goods manufactured."—B. O. 3rd Feb., 1849.

Paper and card cuttings fit only to be re-manufactured may be admitted free of duty.—B. M. 6th Sept. 1851.

⁽⁴⁾ Pearls, set.—Duty to be levied on the setting only, as "Goods manufactured."—G. O. 1848.

PEARS, continued:		£. s. d.
— of and from British Possessions	bushel	0 0 3*
— dried	bushel	0 2 0*
PENCILS	for every 100l. value	10 0 0
— of Slate	for every 100l. value	10 0 0
PENS	value	free
PEPPER, of all sorts	lb.	0 0 6*
<i>An allowance for natural waste on Pepper, upon the exportation thereof, shall be made, in warehouses not of special security, for every 100 lbs. weight 2lbs., and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.</i>		
<i>No allowance or abatement of the duty on Pepper to be made on account of damage. See p. 14.</i>		
PERCUSSION CAPS	1000	0 0 4*
PERFUMERY, not otherwise charged, 100l. value		10 0 0
PERRY	tun	5 5 0
PEWTEE, Manufactures of, for every 100l. value		10 0 0
PHOSPHORUS	for every 100l. value	10 0 0*
PICKLES, preserved in Vinegar ⁽¹⁾	gallon	0 0 4
— or Vegetables, preserved in Salt ⁽¹⁾ , for every 100l. value		5 0 0
PICTURES	each	0 1 0*
— and further	square foot	0 1 0*
— above 200 square feet	each	10 0 0*
PIMENTO	cwt.	0 5 0*
PINK ROOT	lb.	free
PITCH	cwt.	free
— BURGUNDY	cwt.	free
PLANTAINS	cwt.	free
PLANTS, Shrubs, and Trees, alive	value	free
PLASTER OF PARIS	ton	free
PLATE OF GOLD ⁽²⁾	for every 100l. value	10 0 0*
Stamp-duty on gold	ounce	0 17 0
— of Silver ⁽²⁾ gilt and ungilt, for 100l. value		10 0 0*
Stamp-duty on silver	ounce	0 1 6
— battered ⁽³⁾	value	free

(1) 8 and 9 Vict. cap. 90.

(2) Together with the stamp-duty; but the additional five per cent. is not to be charged on the stamp duty.

(3) British Plate may be battered and reduced to bullion on importation, although drawback may have been received on exportation.—B. O. 17th July, 1843.

Gold and Silver presentation Plate, awarded for public services, or won as competitive prizes at Races, Regattas, &c., &c.—the Duties thereon have been remitted, on special application to the Lords of the Treasury.

Old British Plate, imported by persons who took it abroad, may be de-

PLATE OF GOLD, continued :		£.	s.	d.
— Wire, gilt or plated, or Silver. See <i>Wire</i> .				
PLATINA, and Ore of Platina	value		free	
PLATTING ⁽¹⁾ , or other manufactures to be used in, or proper for making Hats or Bonnets, viz., of Bast, Cane, or Horsehair . . lb.		0	10	0*
— of Chip	lb.		free	
— of Straw ⁽²⁾	lb.	0	5	0
— Willow Squares ⁽³⁾ , for every 100 <i>l</i> value		10	0	0
PLUMS, dried or preserved ⁽⁴⁾	cwt.	1	7	6*
— commonly called French Plums, and Prunellos ⁽⁴⁾	cwt.	1	0	0*
— preserved in Sugar	lb.	0	0	6*
POMATUM	for every 100 <i>l</i> . value	10	0	0
POMEGRANATES	1000	0	5	0*
— Peel of	cwt.		free	
PORCELAIN. See <i>China</i> .				
PORK, Salted not Hams	cwt.		free	
— Fresh	cwt.		free	
POTATOES	cwt.		free	

livered duty free, upon a declaration that the property remains unchanged and that no drawback was received thereon.—G. O. 1844. See *Declaration*, No. 2, p. 28. For *British Plate Marks*, see p. 130.

⁽¹⁾ Platting of Hemp and Cotton to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844.

Platting.—Single Cordonnet and other straw goods not proper for making Hats or Bonnets, to pay duty as "Goods manufactured."—B. O. 25th Dec., 1843.

Single Cordonnet, with a bowed pattern of straw twist running through it, not deemed to be "Platting of Straw," but to pay duty as "Goods manufactured."—B. O. 27th Jan., 1849.

Single Cordonnet of Chip, deemed to be "Platting of Chip."—B. O. 14th Dec., 1843.

Double Cordonnet to pay duty as "Platting of Straw."—B. O. 14th Dec., 1843.

Platting of Straw, when capable of being made into, or used as Hats or Bonnets, to be charged as Platting of Straw."—B. M. 8th Dec. 1843.

When the warp or shoot is of Horsehair, the article should be considered as not more than one-half part Horsehair, and subject to duty (as "Straw Platting," but if there should be inserted any Horse-hair beyond the warp or shoot (irrespective of the weight of Horsehair as compared with any or either of the other materials, the article should be subject to duty as "Platting of Horsehair,"—G. O. 1844.

⁽²⁾ The duty on Straw Platting and Straw Hats is to be ascertained and charged to the weight of a quarter of a pound.—G. O. 21st Jan., 1843. On the whole package, B. O. 18th April, 1849.

⁽³⁾ 9 and 10 Vict. cap. 102.

⁽⁴⁾ Packages containing French Plums.—In future such packages only as are strictly necessary for the importation of the fruit, and *bonâ fide* the usual sort of packages in which such fruit is ordinarily imported, shall be delivered duty free.—G. O. 1847.

	£.	s.	d.
POTATO FLOUR cwt.	0	1	0
POTS, viz., Melting Pots for Goldsmiths, the 100	0	3	2*
— of Stone for every 100 <i>l.</i> value	10	0	0
POULTRY, alive or dead ⁽¹⁾ , for every 100 <i>l.</i> value	5	0	0*
— of and from British Possessions, for every 100 <i>l.</i> value	2	10	0*
POWDER, viz., Hair Powder cwt.	1	0	0*
— Perfumed cwt.	1	0	0*
— not otherwise enumerated or described, that will serve for the same uses as starch, cwt.	0	10	0*
PRINTS and DRAWINGS ⁽²⁾ , plain or coloured, single, each	0	0	1*
— Bound or sewn ⁽³⁾ dozen	0	0	3*
— <i>Published in the dominions of Prussia</i> ⁽⁴⁾ are admitted under the Act 9 and 10 Vict. cap. 58, at the following duties, viz. :—			
— Plain or coloured, single each	0	0	0½
— Bound or sewn dozen	0	0	1½
PRUNES cwt.	0	7	0*
PRUSSIATE OF POTASH lb.			free
PUDDINGS and SAUSAGES lb.	0	0	1
PURPLE WOOD, being furniture wood . . . ton			free
PUZZOLANI, a species of cement, is admitted free of duty as " <i>Goods unmanufactured.</i> "			
QUASSIA cwt.	0	10	0*
QUICKSILVER lb.			free
QUILLS, viz., Goose number			free
— Swan number			free
QUINCES 1000	0	1	0*
QUININE, Sulphate of oz.	0	0	6*

(1) Game is to be charged with the same duty as Poultry.

(2) Pictures, sketches, and drawings, brought from the Continent, and accompanied by the proprietor, are to be admitted duty free, on a declaration.—T. O. 5th Aug., 1817. See *Declaration*, No. 15, p. 30.

Drawings for patterns admitted free of duty.—B. O. 1st Feb., 1845.

Prints.—Crochet pattern prints bound together admitted to entry at 3*d.* per dozen as "bound prints."—B. O. 22nd Nov., 1849.

— as samples, delivered free, upon being defaced or cut.—B. O. 15th March, 1850.

— as manufacturers' patterns, or for designers to improve upon, may be delivered free of duty.—B. O. 23rd Oct., 1851, No. 409.

(3) Patterns of embroidery and drawings are admitted at the above rate of duty.—B. M. 19th Nov., 1845.

Small prints of Catholic saints, &c., to pay duty as prints, on the ground of their being intended for devotional purposes.—B. O. 15th Dec., 1848.

Toy prints, framed and glazed, not exceeding 6½ inches by 5 inches, are admitted as toys.—G. O. 1847.

(4) *A list of the Countries and States having the privilege of Copyright will be found under "Books," at page 61.*

		£.	s.	d.
RABBITS, <i>free as goods unend.</i> —G. O. 1852.				
RADIX, Contrayervæ	lb.	free		
— Rhulæ Campanæ	cwt.	free		
— Eringii	cwt.	free		
— Ipecacuanhæ	lb.	free		
— Rhatanisæ	lb.	free		
— Senekæ	lb.	free		
— Serpentariæ, or Snake Root	lb.	free		
RAGS, viz. (1), Old Rags, old Ropes or Junk (2), or old Fishing Nets, fit only for making				
Paper or Pasteboard	ton	free		
— Old Woollen	ton	free		
— Pulp of	ton	free		
RAISINS	cwt.	0	15	0*
— of and from British Possessions.	cwt.	0	7	6*
<i>The duty payable on Raisins deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.</i>				
<i>An allowance is to be made, on delivery for home use, of Raisins, in warehouses of extra security, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing; and for any term exceeding twelve months an allowance not exceeding 4 per cent.—T.O. 29th Nov. 1836.</i>				
<i>All reasonable deficiencies on boxes, drums, and baskets of Raisins exported from the Legal Quay Warehouses, may be remitted, upon a certificate from the Landing Sur- veyor that no fraud was suspected, and that the deficiencies arose from natural causes.— B. M. 25th July, 1844.</i>				
<i>No abatement of the duty on Raisins to be made on account of damage. See p. 14.</i>				
RAPE OF GRAPES	tun	free		
RED WOOD OF GUINEA WOOD	ton	free		
RHUBARB	lb.	free		

(1) Rags may be admitted from any Christian port within the Straits, if they be accompanied by a certificate from the British Consul, that they have been embarked in free pratique from the shore, and if upon inspection by the proper officer of Customs, the Rags appear to have been washed.—O. C. 28th Aug., and G. O. 1852.

(2) New Hempen Rope to be cut into pieces not exceeding one foot in length before being delivered as junk.—B. O. 4th Nov. 1844.

	£.	s.	d.
RICE ⁽¹⁾ cwt.	0	1	0
— of and from British Possessions . . . cwt.	0	0	6
— Rough and in the Husk quarter	0	1	0
..... of & from British Possessions, quarter	0	0	1
ROPES, New. See <i>Cordage</i> .			
— Old. See <i>Rags</i> .			
ROSEWOOD ton			free
ROSIN cwt.			free
SACCHARUM Saturni cwt.	0	10	0*
SAFFLOWER ⁽²⁾ cwt.			free
SAFFRON lb.			free
SAGO cwt.	0	0	6
SAILS. See <i>Linen</i> .			
SAL, viz., Ammoniac cwt.			free
— Limonum cwt.			free
— Prunellæ cwt.			free
SALEP, or Salop cwt.			free
SALT ton			free
SALTPETRE (Nitrate of Potass) . . . cwt.			free
SANGUIS DRACONIS cwt.			free
SANTA MARIA WOOD. ton			free
SAPAN WOOD ton			free
SAPSAPARILLA lb.			free
SASSAFRAS cwt.			free
SATINWOOD ton			free
SAUNDERS, viz., Red ton			free
— White, or Yellow ton			free
SAUSAGES, or Puddings lb.	0	0	1
SCALEBOARD cwt.	1	10	0*
SCAMMONY lb.			free
SEEDS, viz., Acorns bushel			free
— Aniseed cwt.			free
<i>Beet Root Seed is admitted free of duty as an unenumerated Garden Seed.—B. O. 10th March, 1847.</i>			
— Beans, Kidney or French . . . bushel			free
— Burnet cwt.			free
— Canary, Caraway, Carrot, and Clover, cwt.	0	5	0
..... of and from British Possessions, cwt.	0	2	6

⁽¹⁾ The refuse of Rice after cleaning in this country, as well as of that imported from abroad, is to be charged with duty as "Goods manufactured."—B. O. 7th Oct., 1841, and 10th Nov., 1852. (Petition No. 519, on application of Phillips and Graves.)

Ground Rice of British Possessions produce is to be charged as Rice.—B. O. 10th Feb., 1841.

⁽²⁾ Extract of Safflower to be considered as a "vegetable substance applicable for dyeing purposes," admitted free, on application of C. J. Major.—B. O. 17th April, 1851.

SEEDS, continued:

	£.	s.	d.
— Colchicum cwt.	free		
— Cole quarter	free		
— Coriander cwt.	free		
— Croton quarter	free		
— Cummin cwt.	free		
— Fenugreek cwt.	free		
— Flax quarter	free		
— Forest cwt.	free		
— Garden, unenumerated . . . lb.	free		
— Grass of all sorts, not particularly enumerated, or otherwise charged with duty, cwt.	0	5	0*
..... of and from British Possessions cwt.	0	2	6*
— Hemp quarter	free		
— Leek cwt.	0	5	0
..... of and from British Possessions, cwt.	0	2	6
— Lentils bushel	free		
— Lettuce quarter	free		
— Linseed quarter	free		
— Lucerne cwt.	0	5	0*
— Lupine cwt.	free		
— Maw quarter	free		
— Millet cwt.	free		
— Mustard cwt.	0	1	3
..... of and from British Possessions, cwt.	0	0	7½
— Onion cwt.	0	5	0
..... of and from British Possessions, cwt.	0	2	6
— Parsley cwt.	free		
<i>Parsnip Seed is admitted free of duty as an unenumerated Garden Seed.—B. O. 20th March, 1847.</i>			
— Poppy quarter	free		
— Quince cwt.	free		
— Rape quarter	free		
— Sesamum quarter	free		
— Shrub, or Tree cwt.	free		
— Tares quarter	free		
— Trefoil cwt.	0	5	0*
..... of and from British Possessions, cwt.	0	2	6*
<i>Trefolium Seed admitted at the same duty as Trefoil.—B. O. 11th August, 1846.</i>			
— Worm cwt.	free		
— Unenumerated, commonly used for expressing Oil therefrom . . . quarter	free		
— All other Seeds not particularly enumerated or described, nor otherwise charged with duty . . . for every 100l. value	5	0	0
..... of and from British Possessions, for every 100l. value	2	10	0

	£. s. d.
SEGARS. See <i>Tobacco Manufactured.</i>	
SEMOLINA is to be charged with duty as <i>Wheat Meal</i> .—G.O. $\frac{4}{13}\frac{1}{2}$.	
SENNA lb.	free
SHIPS, to be broken up with their Tackle, Apparel, and Furniture (except Sails), viz., Foreign Ships or Vessels, for every 100l. value	25 0 0*
— Foreign Ships, broken up (1) 100l. value	10 0 0*
— British Ships, or vessels entitled to be registered as such, not having been built in the United Kingdom	free
SHUMACH ton	free
SILK, viz.:—	
— Knubs or Husks and Waste Silk . . cwt.	free
— Raw lb.	free
— Thrown, not dyed, Singles . . . lb.	free
— Tram lb.	free
— Organzine or Crape lb.	free
— dyed, Single or Tram lb.	free
— Organzine or Crape lb.	free
— Manufactures of Silk, or of Silk mixed with metal, or any other material, the produce of Europe, viz.:—	
— SILK or SATIN, Plain, Striped, Figured, or Brocaded, viz.:—	
..... Broad Stuffs (2) . . . lb.	0 5 0
..... Articles thereof, not otherwise enumerated (2) . . . lb.	0 6 0
Or, and at the option of the officers of the Customs, for every 100l. value	15 0 0

(1) Foreign vessels wrecked upon the coasts of the United Kingdom, or so disabled as to be incapable of returning home, and broken up here on that account only, and contrary to the prior intentions of the owners, are to be charged as "Goods manufactured, &c." When the tackle, furniture, and apparel (except sails) of wrecked ships are entered separately from the hull, or where the tackle only may have been recovered from the wreck, the same shall be liable to the like rate of duty as the hull.—G. O. $\frac{6}{13}\frac{1}{2}$.

Foreign ships, whilst used as coal hulks, are not chargeable with duty.

(2) Duty is charged upon wrought silks, on any fractional part of a pound not less than an ounce, and the following practice is to be pursued:—When the draft is under 1 cwt., the oz. weight is to be used. When the draft is 1 cwt. and under 2 cwt., not less than 2 oz. to be used, and when the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used, and so on, at the rate of 1 oz. for every cwt.—G. O. 27th Feb., 1827; and $\frac{1}{13}\frac{1}{2}$.

(3) All articles of Silk or Velvet made up, such as mantles, cloaks and other articles of millinery not specifically rated, are to be charged with the *ad valorem* duty without reference to weight.—B. M. 31st July, 1850.

SILK, continued :		£	s.	d.
— SILK GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz. :—				
..... Broad Stuffs	lb.	0	9	0
..... Articles thereof, not otherwise enumerated ⁽¹⁾	lb.	0	10	0
Or, and at the option of the officers of the Customs. for every 100 <i>l.</i> value		15	0	0
— GAUZE of all descriptions, mixed with Silk, Satin, or any other materials, in less proportion than one-half part of the fabric, viz. :—				
..... Broad Stuffs	lb.	0	9	0
..... Articles thereof, not otherwise enumerated	lb.	0	10	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value		15	0	0
— VELVET, Plain or Figured ⁽²⁾ , viz. :—				
..... Broad Stuffs	lb.	0	9	0
..... Articles thereof, not otherwise enumerated ⁽³⁾	lb.	0	10	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value		15	0	0
— RIBBONS ⁽⁴⁾ , Plain Silk, of one colour only, lb.		0	6	0
..... Plain Satin of one colour only . . lb.		0	8	0

⁽¹⁾ Handkerchiefs or other broad stuffs having any portion of the fabric gauze, are to be charged as "Silk gauze broad stuffs."—B. O. 30th May, 1852, No. 315.

⁽²⁾ All velvets, whether mixed with cotton, or otherwise, are to be charged with the rated duties, and in respect to various articles other than velvets imported from France, composed principally of Cotton and other materials, and in which only a very small portion of silk is introduced, such articles are to be charged as "Goods manufactured."—B. M. May 1st, 1830.

⁽³⁾ See note ⁽²⁾ p. 94.

⁽⁴⁾ Silk Velvet Ribbons, with narrow cotton ribs covered with silk, determined to pay duty as "Velvet Ribbons."—B. O. 12th Sept., 1848.

Figured Silk Ribbons, with cotton ribs—when the rated duties would manifestly exceed 15 per cent, to pay duty as "Silk manufactures," at value, otherwise the rated duties are to be charged.—B. O. 2nd Nov., 1852.

Plain Silk Ribbons, with satin or program edge, to pay duty as "striped."—B. O. 29th April, 1848.

Plain Satin Ribbons, with program edge, to pay duty as "Plain Satin Ribbons."—T. O. 28th Sept., 1847.

Ribbon trimmings composed of velvet and Silk with an admixture of cotton to pay duty as "Velvet ribbons."—B. O. 29th Sept. 1852, No. 256.

Chatelaines (made four in breadth in one piece, fit for use when cut along the fringed interstices) to pay duty as "Articles of Figured Silk Broad Stuffs."—B. O. 9th Feb., 1849.

SILK, viz., RIBBONS, continued :

	£	s.	d.
..... Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour lb.	0	10	0
..... Gauze or Crape, Plain, Striped, Figured, or Brocaded lb.	0	14	0
..... Gauze mixed with Silk, Satin, or other materials of less proportion than one-half part of the Fabric lb.	0	12	0
..... Velvet, or Silk embossed with Velvet lb.	0	10	0
— Artificial Flowers, wholly or in part of silk, for every 100 <i>l.</i> value	25	0	0
— Manufactures of Silk, or of Silk and any other material called Plush, commonly used for making hats lb.	0	2	0
— Fancy Silk Net or Tricot lb.	0	8	0
— Plain Silk Lace or Net, called Tulle . . lb.	0	8	0
— Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or otherwise charged with duty, for every 100 <i>l.</i> value	15	0	0
..... of and from British Possessions ⁽¹⁾ , for every 100 <i>l.</i> value	5	0	0
— Millinery of Silk, or of which the greater part of the Material is Silk, viz. :—			
..... Turbans or Caps each	0	3	6
..... Hats or Bonnets each	0	7	0
..... Dresses each	1	10	0
— Manufactures of Silk, or of Silk and any other materials, and Articles of the same wholly or partially made up, not particularly enumerated or otherwise charged with duty ⁽²⁾ . . . for every 100 <i>l.</i> value	15	0	0
<i>Silk Goods are restricted as to importation.</i>			
See pp. 5 and 7.			

(1) 9 and 10 Vict., cap. 102. Delhi shawls or scarves, worked on goat's hair, wool, or cotton net, admitted as "Manufactures of Silk," of and from a British Possession.—T.O. 25th March, 1847. Silk embroidery on hair, &c., such as Cashmere scarves, &c., when the produce of a British Possession in Asia, and imported through Alexandria, is to be admitted at the low duty, upon the proprietor's declaration as to produce.—B. M. 6th May, 1843.

(2) Barège and Barège shawls are liable to duty as "Silk manufactures."—B. O. 1st August, 1843. Silk net with lace, applique, or pillow lace sewn or run thereon, deemed to be "Articles manufactured of silk," at value.—B.O. 18th May, 1850. Silk watchguards of gimped caoutchouc, &c., to pay duty as "Silk manufactures."—B. O. 29th Feb., 1843.

The Board by their order of the 2nd Nov. 1852, have directed that the principle laid down in the Letter of the Board of Trade, 17th Dec. 1831, shall be extended to trimmings and other articles of a similar description.

		£.	s.	d.
SILK-WORM GUT . . . for every 100L. value		10	0	0
SKINS (1), FURS, PELTS, and TAILS, viz.:—				
— Badger, undressed	number			free
— Bear „	number			free
— Beaver „	number			free
— Cat „	number			free
— Chinchilla „	number			free
— Coney „	number			free
— Deer „	number			free
..... Indian, half-dressed	number			free
..... tanned, tawed, or dressed	number			free
— Dog in the hair, not tanned, tawed, or in any way dressed	number			free
— Dog-fish, undressed	number			free
— Elk „	number			free
— Ermine „	number			free
— Fisher „	number			free
— Fitch „	number			free
— Fox „	number			free
..... Tails „	number			free
— Goat, raw or undressed	number			free
..... tanned, tawed, or dressed	number			free
— Goose, undressed	number			free
— Hare „	number			free
— Husse „	number			free
— Kangaroo „	number			free
— Kid in the hair, undressed	number			free
..... dressed	number			free
..... and dyed or coloured	number			free
— Kolinski, undressed	number			free
— Lamb, undressed in the wool	number			free
..... tanned or tawed	number			free
..... and dyed or coloured	number			free
..... dressed in oil	number			free
— Leopard, undressed	number			free
— Lion „	number			free
— Lynx „	number			free

In cases where the duties chargeable by weight upon mixed articles manifestly exceed 15 per cent. by reason of the weight of the ingredients other than silk, the same shall be admitted at the *ad valorem* duty of 15 per cent. This regulation is not applicable to velvet or other articles, which may be fairly considered to be silk ribbons.

Silk parasol bands and fasteners of the like materials, to be charged as “Goods manufactured.”—B. O. 24th June, 1848.

Silk thread covered with metal to be charged as “Goods manufactured.”—B. O. 30th Dec., 1843.

(1) Gold Beaters’ skin is liable to duty as “Goods manufactured.”—B. O. 16th Oct., 1844.

SKINS, &c., continued:				£.	s.	d.
—	Marten	„	number	free		
—	 Tails	„	number	free		
—	Mink	„	number	free		
—	 dressed	„	number	free		
—	Mole, undressed	„	number	free		
—	Musquash	„	number	free		
—	Nutria	„	number	free		
—	Otter	„	number	free		
—	Ounce	„	number	free		
—	Panther	„	number	free		
—	Pelts	„	number	free		
—	 tanned, tawed, or in any way dressed	„	number	free		
—	Racoon, undressed	„	number	free		
—	Sable	„	number	free		
—	 Tails or Tips, undressed	„	number	free		
—	Seal in the hair, not tanned, tawed, or in any way dressed	„	number	free		
—	Sheep, undressed in the wool	„	number	free		
—	 tanned or tawed	„	number	free		
—	 dressed in oil	„	number	free		
—	Squirrel or Calabar, undressed	„	number	free		
—	 tawed	„	number	free		
—	 tails, undressed.	„	value	free		
—	Swan, undressed	„	number	free		
—	Tiger	„	number	free		
—	Weasel	„	number	free		
—	Wolf	„	number	free		
—	 tawed	„	number	free		
—	Wolverings, undressed	„	number	free		
—	and Furs or pieces of Skins and Furs raw or undressed	„	value	free		
—	 tanned, tawed, curried, or dressed, value	„	value	free		
—	Articles manufactured of Skins or Furs, for every 100l. value	„	10	0	0	
—	 of and from a B.P. for every 100l. val.	„	5	0	0	
—	SMELTS ⁽¹⁾	„	0	10	0	
—	SNUFF. See Tobacco.	„				
—	SOAP, viz., Hard ⁽²⁾	„	1	0	0	
—	 of and from British Possessions	„	0	14	0	
—	Soft ⁽³⁾	„	0	14	0	

(1) 8 and 9 Vict. cap. 90.

(2) Coloured imitation fruits, &c., to pay duty as "Hard Soap."—B. O. 25th June, 1849.

(3) Shaving Soap, not being Almond Paste, to pay duty as "Perfumery," when scented; as "Goods manufactured," when not scented.—B. O. 26th July, 1848.

SOAP, Soft, continued :

	£	s.	d.
..... of and from British Possessions . cwt.	0	10	0
— Naples cwt.	1	0	0
SPA WARE for every 100 <i>l.</i> value	10	0	0
SPECIMENS of Minerals or Fossils . . . value		free	
— Illustrative of Natural History . . . value		free	
SPECKLED WOOD ton		free	
SPELTEN, or ZINC (1), Crude in Cakes . . ton		free	
— rolled, but not otherwise manufactured, ton		free	
— manufactures of . . . for every 100 <i>l.</i> value	10	0	0*
SPERMACETI, fine lb. and value		free	

SPIRITS.

For restrictions on Spirits. See p. 5.

For allowances on Spirits in Warehouse
See pp. 37 and 44, also "*Spirits, in Miscellaneous Orders.*"

SPIRITS, or strong Waters of all sorts, viz. :—

For every gallon, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—

SPIRITS, not being Spirits or Strong Waters, the produce of any British Possessions, in America, or any B. P. within the limits of the E. I. Co.'s Charter, and not being Sweetened Spirits, or Spirits mixed with any articles, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer (9 and 10 Vict. cap. 23.) gallon

0 15 0

..... Spirits or Strong Waters, the produce of any B. P. in America, not being sweetened Spirits, or Spirits so mixed as aforesaid (2).

If imported into England . . . gallon

0 8 2

" " Scotland . . . gallon

0 4 0

" " Ireland . . . gallon

0 3 0

(1) Oxide or White of Zinc, to be delivered free of duty.—G. O. 12. Grey oxide, free.—B. O. 13th March, 1850. Zinc in rods, for bolts, admitted free of duty.—B. O. 19th April, 1849.

(2) 11 and 12 Vict. cap. 60.

SPIRITS, continued :

£ s. d.

..... Rum ⁽¹⁾, the produce of any B. P. within the limits of the E. I. Co.'s Charter, not being sweetened Spirits, or Spirits so mixed as aforesaid, in regard to which the conditions of the Act 3 Vict. cap. 8, have or shall have been fulfilled ⁽²⁾.

If imported into England . . . gallon	0	8	2
" " Scotland . . . gallon	0	4	0
" " Ireland . . . gallon	0	3	0

..... Rum Shrub ⁽¹⁾, however sweetened, the produce of, and imported from such Possessions, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, or the produce of, and imported from a B. P. in America ⁽²⁾.

If imported into England . . . gallon	0	8	2
" " Scotland . . . gallon	0	4	0
" " Ireland . . . gallon	0	3	0

..... Spirits or Strong Waters, the produce of a B. P. within the limits of the E. I. Co.'s Charter (except Rum), in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, not being sweetened Spirits, or so mixed as aforesaid ⁽²⁾ gallon

0 15 0⁽⁴⁾

— Spirits, Cordials, or Strong Waters, not being the produce of any B. P. in America, nor of any B. P. within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength cannot be

⁽¹⁾ Rum and Rum Shrub from Prince of Wales' Island, and Province Wellesley; and Rum, the produce of the Tenasserim Provinces are admissible at the low duty.—G. O., 1842 and 1843.

⁽²⁾ 11 and 18 Vict. cap. 60.

⁽³⁾ 8 and 9 Vict. cap. 90.

⁽⁴⁾ 4d. per gallon additional to be charged.—8 and 9 Vict. cap. 90, s. 4.

SPIRITS, continued :

£ s. d.

exactly ascertained by Sykes's Hydrometer; and perfumed Spirits to be used as perfumery only ⁽¹⁾ . . . gallon 1 10 0⁽²⁾

— Strong Waters, except Rum Shrub, being the produce of any B. P. in America, or of any B. P. qualified as aforesaid, sweetened or mixed with any article as aforesaid ⁽¹⁾ . . . gallon 1 0 0⁽²⁾

— Cordials and Liqueurs ⁽³⁾, except Rum Shrub, being the produce of any B. P. in America or of any B. P. within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Sykes's Hydrometer ⁽¹⁾ . . . gallon 0 9 0⁽²⁾

SPONGE lb.	free
SQUILLS, dried cwt.	free
— not dried cwt.	free
STARCH ⁽⁴⁾ cwt.	0 1 0
— Gum of, torrefied or calcined ⁽⁴⁾ . . cwt.	0 1 0
STAVESACRE cwt.	free
STEEL, Unwrought value and ton	free
— Manufactures of . . for every 100l. value	10 0 0
— Scraps ton	free
STICKS. See <i>Canes or Sticks, &c.</i>	
STONE ⁽⁵⁾ , viz., Stone in lumps, not in any manner hewn ton	free
— Lime-stone ton	free

⁽¹⁾ 8 and 9 Vict. cap. 90.

⁽²⁾ 4d. per gallon additional to be charged.—8 and 9 Vict. cap. 90, s. 4.

⁽³⁾ Spirits in which medicinal herbs had been steeped, the hydrometer indicating an inaccurate amount of strength, to be charged with the duty of 8s. 4d. per gallon, as Cordials or Liqueurs.—B. O. 28th June, 1850.

Fruit preserved in spirits is to be charged with the duty of £10 per cent. on the value of the fruit, and the spirit duty on the quantity of spirit.—B. O. to Bristol, 4th Dec., 1837.

⁽⁴⁾ These duties came into operation on the 1st of Feb., 1849. *Vide* Act 9 and 10 Vict. cap. 23.

⁽⁵⁾ *Ceremle Paste*, a sort of stone having the appearance of glass, to pay duty as "Goods manufactured."—B. O. 16th Oct., 1844.

STONE, continued—		£. s. d.
— Flint	ton	free
— Feltspar and Stones, for Potters' use	ton	free
— Pebble	ton	free
— For Lithography ⁽¹⁾	cwt.	free
— In Blocks, shaped, or rough scapled	ton	free
— Slate in rough Blocks or Slabs	value	free
— Marble in ditto	solid feet	free
— Stone and Slate, hewn	ton	0 10 0*
— of and from the British Possessions, ton		0 1 0*
— Marble sawn into Slabs or otherwise manu- factured ⁽²⁾	cwt.	0 3 0*
— of and from the British Possessions, cwt.		0 1 6*
— Mill, Burr, Quern, and Dog Stones, rough shaped, or hewn ⁽²⁾	ton	free
STRAW OR GRASS FOR PLATTING	cwt.	free
SUCCADES ⁽⁴⁾ , including all Fruits and Vegetables preserved in Sugar	lb.	0 0 6*
— of and from British Possessions	lb.	0 0 1*

⁽¹⁾ Stone that has been lithographed, admitted free of duty.—B. O. 23rd May, 1844.

⁽²⁾ Marble Slabs exceeding four inches in thickness, cut from a rough block, and having undergone no polishing subsequent to the sawing, are to be admitted duty free.—T. O. 30th Sept., and G. O. 6th Oct., 1842.

Marble tables, with wood stands, are to pay the rated duty on the marble tops and the *ad valorem* duty on the stands.—T. O. 4th Sept., 1840.

If Mosaic work be principally composed of marble, it must be charged with duty as "Marble manufactured;" but if Mosaic work be chiefly composed of stone, it must be charged as "Stone hewn." and every description of manufactured marble, and alabastrer, which is deemed to be marble, is to be charged with duty as "Marble sawn or otherwise manufactured."—B. M. 9th Aug., 1842.

⁽³⁾ 9 and 10 Vict. cap. 102.

⁽⁴⁾ Succades, the produce of the Channel Islands, sweetened with British refined sugar, to be charged with the foreign duty.—B. O. 7th Feb., 1843.

Succades, &c., without certificate of produce—fines thereon, See fol. 17

£. s. d.

SUGAR.

11 and 12 VICT. Cap. 97.

4th Sept., 1848.

No abatement or allowance of the duty to be made on account of damage received by Sugar during the voyage. See p. 14.

For allowances on Sugar in Warehouse, see "Sugar," in "Miscellaneous Orders." Also s. 22, p. 37.

SUGAR or MOLASSES, the growth and produce of a B. P. into which the importation of Foreign Sugar is prohibited, being imported from any such Possession, viz. :—

SUGAR Candy ⁽¹⁾ , Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto cwt.	0 13 4
— White Clayed Sugar, or Sugar rendered by any process equal to White Clayed, not being refined, or equal to refined cwt.	0 11 8
— Muscovado, or any other Sugar not being equal to white Clayed ⁽²⁾ cwt.	0 10 0
— Molasses cwt.	0 3 9

⁽¹⁾ Brown Candy in small crystals, to be admitted to entry as "Muscovado Sugar," and no Sugar to be deemed Candy unless in bar, or Bar Candy broken down, and so palpable as not to admit of a doubt.—B. O. 12th May, 1849, No. 532.

Sweet Farina of Potatoes not being the ordinary Potatoe Farina or starch, but chemically changed into a saccharine substance, stated by the Excise analytical chemist to produce as much alcohol as 85 per cent. of common cane sugar, is to be charged with duty as "Muscovado Sugar," &c.—B. O. 1st May, 1849.

⁽²⁾ Sugar, the produce of the Tenasserim Provinces, Sugar from Prince of Wales' Island, and from Province Wellesley; Sugar and Molasses certified as the produce of the territories appertaining to the presidency of Fort William in Bengal, or of Fort St. George, as also Sugar the produce of Ceylon, may be admitted at the low duty.—9 and 10 Vict. cap. 63, s. 4; G. O. 20th Nov., 1846; and 7th July, 1845.

Sugar, Benares, Bimlipatam and Coringa, of the description usually imported, may be admitted at the lowest rate of duty charged on Muscovado Sugar; but with regard to such portions as are of a finer quality, the higher rates of duty must be charged.—T. O. 6th Feb., 1849; 23rd Feb., 1850; and G. O. 1849.

SUGAR, continued:

Sugar or Molasses, the Growth and Produce of any other British Possession, being imported from any such Possession.			
Quality.	From & after 5 July, 1862, to 5 July, 1863.	From & after 5 July, 1863, to 5 July, 1864.	From & after 5 July, 1864.
Candy, Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto, ...cwt.	£ s. d. 0 16 4	£ s. d. 0 15 4	£ s. d. 0 13 4
White Clayed Sugar, or Sugar rendered by any process equal to White Clayed, not being refined, or equal to refined, ...cwt.	0 13 5	0 12 10	0 11 8
Brown Clayed Sugar, or Sugar rendered by any process equal to Brown Clayed, and not equal to White Clayed, ...cwt.	0 12 5	0 11 10	0 10 0
Muscovado or any other Sugar, not equal to Brown Clayed cwt.	0 11 6	0 11 0	0 10 0
Molasses, ...cwt.	0 4 4	0 4 2	0 3 9
Sugar or Molasses, the Growth and Produce of any Foreign Country, and on all Sugar or Molasses not otherwise charged with Duty.			
Quality.	From & after 5 July, 1862, to 5 July, 1863.	From & after 5 July, 1863, to 5 July, 1864.	From & after 5 July, 1864.
Candy, Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto, ...cwt.	£ s. d. 0 19 4	£ s. d. 0 17 4	£ s. d. 0 13 4
White Clayed Sugar, or Sugar rendered by any process equal to White Clayed, not being refined, or equal to refined, ...cwt.	0 15 2	0 14 0	0 11 8
Brown Clayed Sugar, or Sugar rendered by any process equal to Brown Clayed, and not equal to White Clayed, ...cwt.	0 14 6	0 13 0	0 10 0
Muscovado or any other Sugar, not equal to Brown Clayed, ...cwt.	0 13 0	0 12 0	0 10 0
Molasses, ...cwt.	0 4 10	0 4 6	0 3 9

		£.	s.	d.
SULPHUR IMPRESSIONS	value		free	
SWEET WOOD	ton		free	
TALC	cwt.		free	
TALLOW (¹)	cwt.	0	1	6
— of and from British Possessions	cwt.	0	0	1
TAMARINDS	lb.	0	0	3*
— of and from British Possessions	lb.	0	0	1*
TAPIOCA	cwt.	0	0	6
TEA . last and barrel, each barrel not exceeding 31½ gallons			free	
— Barbadoes	cwt.		free	
TARES. See Seeds.			free	
TARRAS	bushel		free	
TARTARIC ACID	lb.		free	
TEA	lb.	0	2	1*
<i>The Ports into which only, Tea may be imported are enumerated in p. 6.</i>				
<i>No abatement of duty shall be made on account of damage received by any Tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the Commissioners of the Customs for the duty.—3 and 4 Wm. IV. cap. 101, s. 4; and 8 and 9 Vict. cap. 86, s. 32.</i>				
TEASLES	number		free	
TEETH, viz., Elephants'	cwt.		free	
— Sea Cow, Sea Horse, or Sea Morse	cwt.		free	
TELESCOPES	value		free	
TERRA, Japonica	ton		free	
— Sienna	ton		free	
— Verde	ton		free	
— Umbra	cwt.		free	
THREAD, unenumerated (²).	value		free	
— LACE. See Lace.				
TILES	for every 100l. value	10	0	0*
— of and from British Possessions, for every 100l. value		5	0	0*
TIMBER. See Wood.				
TIN, viz., Ore and Regulus of	ton		free	
— in blocks, ingots, bars, or slabs	cwt.	0	6	0*
— of and from British Possessions	cwt.	0	3	0*
— Foil	lb.	0	0	6*
— Manufactures of, not otherwise enumerated, for every 100l. value		10	0	0

(¹) Vegetable Tallow is admissible free of duty.—B. O. 9th Sept. 1848.

(²) India rubber thread to be deemed "Thread unenumerated."—B. O. 2nd June, 1851, No. 548.

	£.	s.	d.
TINCAL. See <i>Borax</i> .			
TOBACCO, unmanufactured (¹) lb.	0	3	0*
— Manufactured, or Segars lb.	0	9	0*
— Snuff lb.	0	6	0*
— Stalks and Flour of	prohibited		
<i>Tobacco is restricted as to importation.</i>			
<i>See p. 3, 6 and 7.</i>			
<i>No abatement of duty shall be made on</i>			
<i>Tobacco on account of damage. See p. 14.</i>			
<i>The Ports into which only Tobacco may</i>			
<i>be imported are enumerated at p. 6.</i>			
TOBACCO PIPES of Clay . for every 100l. value	10	0	0
TONGUES (²) cwt.	0	7	0
— of and from British Possessions . cwt.	0	2	0
TORNAL cwt.	free		
TORTOISE or TURTLE SHELL, unmanufactured,			
lb.	free		
TOYS (excepting Toy and Hand Mirrors, on			
which the Plate Glass duty will be levied),			
for every 100l. value	10	0	0*
TRUFFLES (³) lb.	0	1	0*
TULIP WOOD ton	free		
TURMERIC ton	free		
TURNERY, not otherwise described, for every			
100l. value	10	0	0
TURPENTINE, not being of greater value than			
15s. per cwt. cwt.	free		
— being of greater value than 15s. the cwt. (⁴),			
cwt.	0	2	0
— of Venice, Scio, or Cyprus . . . lb.	free		
— Oil, or Spirit of cwt.	0	5	0*
— of and from British Possessions . cwt.	0	2	6*
TWINE (⁵) for every 100l. value	10	0	0
— of and from British Possessions, for every			
100l. value	5	0	0
ULTRAMARINE value and cwt.	free		
VALONIA ton	free		
VANELLOES lb.	0	5	0*

(1) In all entries and accounts, Tobacco unmanufactured, is to be distinguished as "stemmed" or "unstemmed."—G. O. 1841.

(2) Pigs' Tongues admitted free of duty.—G. O. 1841.

(3) Truffles in bottles, whether preserved or not, to pay duty at 1s. per lb., and 5 per cent. additional.—B. O. 28th Feb., 1842. For weight of bottles, see p. 126.

(4) 8 and 9 Vict. cap. 90.

(5) Twine made of the aloe fibre, deemed to be liable to this rating, and not chargeable as "cable yarn."—B. O. 19th Dec., 1851, No. 260.

VARNISH, not otherwise described ⁽¹⁾ , for every 100l. value	£. s. d. 10 0 0
VASES, ancient, not of stone or marble value	free
VEGETABLES, all, not otherwise enumerated or described ⁽²⁾ value	free
— Preserved in Salt ⁽³⁾ , for every 100l. value	5 0 0
<i>Vegetable Juice is to be charged with duty in proportion to the quantity of Sugar contained therein, for which purpose, samples are to be forwarded to the Board.—T. O. 25th Feb., and B. O. 20th July, 1842.</i>	
<i>Vegetable Juice imported from Rotterdam is to be charged with the ad valorem duty of 20 per cent.; but great vigilance must be used to guard against any fraud being attempted to be practised upon the revenue by the importation of syrups containing Sugar.</i>	
—G. O. 4th Feb. 1843.	
VELLUM skin	free
VENEERS of Rosewood, Maple and other hard woods are liable to duty as "Goods manufactured."—G. O. 1843.	
VERDIGRIS ⁽⁴⁾ cwt.	0 5 0
VERJUICE tun	4 4 0
VERMICELLI lb.	0 0 1*
VERMILLION lb.	free
VINEGAR ⁽⁵⁾ tun of 252 galls.	4 4 0*
WAFERS for every 100l. value.	10 0 0
WALNUTS. See Nuts.	
WALNUT WOOD ton	free
WASHING BALLS cwt.	1 0 0
WATCHES, of Gold, Silver, or any other metal, for every 100l. value	10 0 0*
<i>Restricted as to importation.—See p. 2.</i>	

(1) Spirit Varnish to be charged with duty as "mixed Spirits" at £1 10s. 4d. per gallon.—G. O., 1844.

(2) Mushrooms dried and cut, are to be admitted free, as "Vegetables unenumerated."—B. O. No. 71, 5th Feb., 1846.

(3) Sauter Kräut or Sour Kront deemed to be "Vegetables preserved in Salt." Green Ginger preserved in Salt and Water to be charged with duty as "Vegetables preserved in Salt."—B. O. 3rd June, 1850.

(4) 9 and 10 Vict. cap. 90.

(5) In order that Vinegar, or Acetous Acid, of excessive strength, may not be brought into consumption, on payment of the duty as common Vinegar, all such liquors shall be tried with an acetometer, and when found above proof, the number of gallons to be charged with duty shall be such number as could be made from such liquors if diluted by water to the strength of proof.—8 and 9 Vict. cap. 86, s. 133.

Aromatic Vinegar is chargeable with duty as spirits sweetened.—B. O. June 4th 1849.

		£. s. d.
WATER, Cologne Water ⁽¹⁾ , the Flask (thirty of such Flasks containing not more than one gallon)	each	0 1 0*
— Mineral	gallon	free
— Orange Flower Water	lb.	0 0 1*
WAX, viz., Bees', in any way bleached	cwt.	free
— unbleached	cwt.	free
— Myrtle	cwt.	free
— Sealing for every 100l. value		10 0 0
— Vegetable	cwt.	free
WELD	ton	free
WHALE FINS of British taking and imported direct from the fishery or from any British Possession in a British ship	ton	free
— of Foreign taking, and not prohibited, ton		free
WHIPCORD for every 100l. value		10 0 0
WILLOW SQUARES. See <i>Platting</i> .		
WINE ⁽²⁾ .		
WINE, the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence, gallon		0 2 9*
— French, Canary, Madeira, Portugal, Rhenish, Spanish	gallon	0 5 6*
— Other sorts	gallon	0 5 6*
— of any description, not enumerated or otherwise charged with duty, of and from British Possessions ⁽³⁾	gallon	0 2 9
— the Lees of such Wine ⁽³⁾	gallon	0 2 9
<i>For allowances to be made on Wine, in warehouse, see "Wine," in Miscell. Orders.</i>		
<i>The full duties on Wine are drawn back, upon exportation or shipment as stores.</i>		
<i>No abatement of the duty on Wine is to be made on account of damage. See p. 14.</i>		
WIRE, viz., Brass or Copper. See <i>Copper</i> .		
— Gilt, Plated or Silver every 100l. value		10 0 0
WOAD	ton	free

(1) Cologne Water, when imported in flasks, is subject to the additional duty of 5 per cent.; but otherwise it is considered "Perfumed Spirits," and charged with the additional 4d. per gallon.—B. M. 6th Feb., 1830.

When imported in bottles of any kind other than the common long flask, one or more bottles are to be measured to the tenth of a gill, and the contents charged as "Perfumed Spirits," and the bottles with the glass duty to which they may be respectively subject.—G. O. 1849 and 1852.

(2) For duties on Wine, the produce of the Channel Islands, see "Countervailing Duties."

(3) 12 and 13 Vict. cap. 90.

TIMBER AND WOOD GOODS.

£ s. d.

TIMBER or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood sawn, split, or otherwise dressed (except hewn), and not being Timber or Wood otherwise charged with duty, the load of 50 cubic feet.—14 & 15 Vict. cap. 62		0	7	6
..... of and from British Possessions, load		0	1	0*
— Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with duty. ⁽¹⁾ —14 & 15 Vict. cap. 62 [See Table on next page] load		0	10	0
..... of and from British Possessions . load		0	2	0*
— STAVES ⁽²⁾ , if exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness.—14 & 15 Vict. cap. 62 load		0	9	0
..... of and from British Possessions . load		0	2	0*
..... Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ in thickness load		free		
— BIRCH ⁽³⁾ , hewn, not exceeding 3 feet in length, nor 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries . load		free		
— FIREWOOD ⁽⁴⁾ . fathom of 216 cubic feet		0	6	0
..... of and from British Possessions, ditto		free		

⁽¹⁾ Treennails, rough or undressed, to be charged with duty as wood sawn, &c., except when made from teak and other woods, admitted duty free.—G. O. 1847.

⁽²⁾ Staves above 72 inches in length, not in bond, application to reduce them, refused.—B. O. 13th Aug., 1849.

Staves of fir, being batten ends, planed and dressed, liable to duty as "Wood planed or otherwise dressed."—B. O. 15th July, 1845.

⁽³⁾ Fir wood hewn, of these dimensions, imported for similar purposes, admitted free.—G. O. 1847.

Fir and birch staves not exceeding 3 feet in length, 7 inches wide, and three-quarters of an inch in thickness, to be free of duty, upon the importer's declaration that they are intended solely for making herring barrels. G. O. 1847 and 1847.

⁽⁴⁾ Old masts, if not reduced to Firewood, to pay duty as "Goods manufactured."—B. O. 28th June, 1844.

Willow sticks to pay duty as Firewood, on being reduced into lengths of 18 inches.—B. O. 26th April, 1844.

FOREIGN DEALS, BATTENS, PLANKS, &c.

First agreed to by a Resolution of the House of Commons, on the 15th April, 1851, and confirmed by the Act 14 and 15 Vict., cap. 62.

The Importer may have the option, at the time of passing the first entry, in respect of Planks, Deals, and Battens, of entering the same by tale according to the under-mentioned Scale, specifying in such entry the number and dimensions of the several pieces. (1)

	PLANKS.	DEALS.	BATTENS.		
	3 × 11 in. and not above 3½ × 11½ in.	3 × 9 in. and not above 3½ × 9½ in.	3 × 7 in. and not above 3½ × 7½ in.	2½ × 7 in. and not above 2¾ × 7½ in.	2½ × 6 in. and not above 2¾ × 6½ in.
	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.
Not above 4 feet in length. .the 120	115	95	73	61	57
Above 4 and not above 5. .the 120	144	118	91	77	72
Above 5 and not above 6. .the 120	173	142	110	92	85
Above 6 and not above 7. .the 120	202	165	128	107	100
Above 7 and not above 8. .the 120	231	189	146	123	116
Above 8 and not above 9. .the 120	260	213	165	138	129
Above 9 and not above 10. .the 120	288	236	183	153	143
Above 10 and not above 11. .the 120	317	260	201	169	157
Above 11 and not above 12. .the 120	346	284	220	184	171
Above 12 and not above 13. .the 120	375	307	238	200	186
Above 13 and not above 14. .the 120	404	331	256	215	200
Above 14 and not above 15. .the 120	433	354	274	230	214
Above 15 and not above 16. .the 120	462	378	293	246	228
Above 16 and not above 17. .the 120	490	402	311	261	242
Above 17 and not above 18. .the 120	519	425	329	276	257
Above 18 and not above 19. .the 120	548	449	348	292	271
Above 19 and not above 20. .the 120	577	473	366	307	285
Above 20 and not above 21. .the 120	606	496	384	322	300

(1) In so taking the length of deals, battens, &c., the fractional parts of a foot less than 3 inches are to be rejected, and when entered to be warehoused the number of the pieces only is required on the entry, with the words "to be dealt with under the Act 14 and 15 Vict. cap. 62, on computation by tale," and the account of the actual dimensions to be taken by the officers. In cases where the deals, &c., are entered for duty, the number of pieces must be inserted in the entries, and particulars of the specific dimensions be endorsed upon or appended to the warrant, with the cubical content computed according to the scale—the importer being at liberty to pass a post entry for any excess arising from an error in the dimensions, and entitled to a return of duty upon any deficiency. Any excess of the taleable quantity as regards the Master's Report to be dealt with in conformity with the established regulations.—G. O. 1117.

WOOD, continued:		£.	s.	d.
— HANDSPIKES, not exceeding 7 feet in length.				
—14 & 15 Vict. cap. 62	120	0	6	0
..... of and from British Possessions, 120		0	0	6*
— Exceeding 7 feet in length.—14 & 15				
Vict. cap. 62	120	0	12	0
..... of and from British Possessions, 120		0	1	0*
— HOOPS number				free
— KNEES, under 5 inches square.—14 & 15				
Vict. cap. 62	120	0	3	0
..... of and from British Possessions, 120		0	0	3*
..... 5 and under 8 inches square.—14 &				
15 Vict. cap. 62	120	0	12	0
..... of and from British Possessions, 120		0	1	0*
— LATHWOOD (?).—14 & 15 Vict. cap. 62				
fathom of 216 cubic feet		0	12	0
..... of and from British Possessions, fathom		0	1	0*
— OARS.—14 & 15 Vict. cap. 62	120	2	5	0
..... of and from British Possessions, 120		0	3	9*
SPOKES for WHEELS, not exceeding 2 feet				
in length	1000	1	4	0
..... of and from British Possessions, 1000		0	1	0*
..... exceeding 2 feet in length	1000	2	8	0
..... of and from British Possessions, 1000		0	2	0*
— SPARS or POLES, under 22 feet in length				
and under 4 inches in diameter.—14 & 15				
Vict. cap. 62	120	0	6	0
..... of and from British Possessions, 120		0	0	6*
..... 22 feet in length and upwards, and				
under 4 inches in diameter.—14 & 15 Vict.				
cap. 62	120	0	12	0
..... of and from British Possessions, 120		0	1	0*
..... of all lengths, 4 and under 6 inches				
in diameter.—14 & 15 Vict. cap. 62	120	1	4	0
..... of and from British Possessions, 120		0	2	0*
— TEAK(?) load				free
— for Ship-building, previously admitted at				
the same duty as Teak load				free
— WASTE WOOD, viz., Billet-wood or Brush-				
wood, used for the purposes of Stowage,				
for every 100l. value		5	0	0*
..... of and from British Possessions, for				
every 100l. value		0	5	0*
— Stringy Bark Wood, Blue Gum Wood, for				

(1) Laths to pay duty as "sawn or split Wood."—G. O. 14th March, and 15th April, 1843.

(2) Certain Cuba timber imported by Mr. Tyrie, admitted for ship-building purposes as teak.—G. O. 8th Sept., 1843.

WOOD, continued :		£. s. d.
Ship-building, and shaped for Treenails, not exceeding 3 feet in length ⁽¹⁾ . value		free
— Locust Treenails, Green Hart, Mora and Locust Wood, for Ship-building ⁽²⁾ value		free
— Shovel Hilts ⁽³⁾ value		free
— Planed, or otherwise dressed or prepared for use ⁽⁴⁾ , and not particularly enumerated or otherwise charged with duty.—14 & 15 Vict. cap. 62 cubic foot		0 0 2
..... and further, for every 100l. value		10 0 0
..... of and from British Possessions, for every 100l. value		5 0 0*
— New Zealand Wood, being furniture Wood ⁽⁴⁾ ton		free
WOOL, viz., Alpaca and Llama tribe . . lb.		free
— Beaver lb.		free
— — cut and combed lb.		free
— Coney lb.		free
— Cotton or Waste of Cotton Wool . cwt.		free
— or Hair, Goats' lb.		free
..... Manufactures of. See <i>Hair</i> .		
— Hares' lb.		free
— Sheep and Lambs' lb.		free
WOOLLENS ⁽⁵⁾ , Manufactures of Wool, (not being Goats' Wool), or of Wool mixed with Cotton not particularly enumerated, not being articles wholly or in part made up value		free
— Articles or Manufactures of Wool (not being Goats' Wool), or Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, for every 100l. value		10 0 0

(1) 13th and 14 Vict. cap. 95, s. 23. Stringy Bark Wood, and red and blue Gum Wood for ship building purposes, admitted free. G.O. 1841.
Treenails, from the British Possessions, admitted free of duty.—G.O. 1837.

(2) 18th and 14 Vict. cap. 95.

(3) Veneers of rosewood, maple, and other hard woods, liable to duty as "Goods manufactured."—G.O. 1843.

(4) All furniture wood may be admitted free of duty, without the particular description being distinguished; but ash, beech, birch, elm, fir, oak, or wainscot, is not deemed to be furniture wood.—G.O. 1847.

(5) Turkey Carpets.—G.O. 1846.

Woollen Shawls, with a fringe in the piece.—B. O. 11th Aug., 1846, and 12th Dec., 1848.
Blankets, in the piece, requiring only to be cut.—B. O. 27th May, 1846.

Broad Cloths, marked "Electoral," &c. (English cloth marks,) admitted to entry upon the marks being obliterated.—B. O. 7th Nov. 1848.

— To pay duty as "Articles of Wool."

WOOLLENS, continued—		£	s.	d.
..... of and from British Possessions, for	every 100l. value	5	0	0
WORSTED lb.		0	0	6*
YARN, viz., Cable Yarn ⁽¹⁾ cwt.		0	3	0
— Camel or Mohair lb.		free		
— Linen, Raw cwt.		free		
— Raw Worsted Yarn ⁽²⁾ not dyed nor	coloured, and not being fit or proper for			
embroidering or other fancy purposes, lb.		free		
YEAST <i>dried, may be delivered free of duty, as</i>				
<i>goods unmanufactured, unenumerated.—</i>				
B. O. to Hull, No. 945, Dec. 7th, 1842.				
ZAFFRE cwt.		free		
ZEBRA WOOD ton		free		
ZINC. See <i>Spelter</i> .				
GOODS, Wares, and Merchandise, being either				
in part or wholly manufactured, and not				
being enumerated or described, or other-				
wise charged with duty, and not prohi-				
bited to be imported into or used in Great				
Britain or Ireland, for every 100l. value		10	0	0
— unenumerated, not being either in part or	wholly manufactured, nor enumerated or			
prohibited. value		free		

(1) 8 and 9 Vict. cap. 90, and 9 and 10 Vict. cap. 102.

(2) Yarn, unscoured, free.—B. O. 30th Sept., 1848.

Worsted Yarn, partially dyed, free.—G. O. 1st Nov. 1848.

Scoured, although not fit for embroidery, yet not being "Raw Worsted Yarn," deemed liable to duty.—B. O. 10th Dec., 1848.

Silk and worsted, spun together & not dyed, free.—G. O. 21st Sept., 1848.

RUSSIA COMPANY'S DUES (1).

The importer of goods from any place within the limits of the trade of the Russian Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburg (2), is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods above mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
Aniseed	cwt.	0 8	Skins, continued :		
Ashes, Pot and Pearl	ton	0 4	— Kolnaki and Badger		
Books, bound	cwt.	0 2	timber	0 1	
Bristles	dozen lb.	0 0½	— Hare Skins	1000	0 2
Cantharides	100 lb.	1 0	— Fox Skins	100	0 4½
Caviare	cwt.	0 2	— Sables	timber	1 6
Copper	ton	0 4	— Swan Skins	piece	0 1
Cordage	cwt.	0 2	— Wolf	skin	0 1½
Corn	quarter	0 0½	Tallow	ton	0 3
— Flour and Meal	cwt.	0 1	Tongues	100	0 2
Castoreum	lb.	0 1	Tow	ton	0 4
Down	100 lbs.	0 4	Wax, Bees'	cwt.	0 2
Feathers for beds	cwt.	0 4	Wood, viz. :—		
Flax	ton	0 4	— Balke, ex. 5 inches sq.		
Glue	cwt.	0 1	120	0 4	
Hair, Cow, or Ox	cwt.	0 2	 under 5 inches sq.		
— Horse	cwt.	0 2	120	0 3	
Hemp	ton	0 3	— Battens	120	0 1
Hides, dry and undrest, cwt.	0 1		— Clap Boards	120	0 1
— wet, red or Muscovy, each	0 0½		— Deals and Deal Ends		
Iron	ton	0 2	120	0 3	
Isinglass	cwt.	0 2	— Fir Timber	load	0 1
Junk and Rope	ton	0 2	Wood, viz., Firewood, fathom	0 1	
Linen ...for every 100l. value	1 0		— Handspikes	120	0 1
Mats	100	0 2	— Lathwood	fathom	0 1
Oakum	ton	0 3	— Mast, great	each	0 2
Pitch and Tar	last	0 2	 middle & small, each	0 1	
Resin	cwt.	0 1	— Oak Boards	120	0 5
Rhubarb	lb.	0 1	 Plank	load	0 3
Saltpetre	cwt.	0 1	 Timber	load	0 2
Seed (except Aniseed)	qr.	0 0½	— Oars	120	0 4
Skins, viz., Bear Skins	each	0 2	— Paving Boards	120	0 1
— Squirrel, timber of 40			— Spars	120	0 2
skins	0 1		— Staves	120	0 1
— Ermines	timber	0 2	— Wainscot Logs	load	0 2
			Wool	cwt.	1 0

(1) Goods not rated in this Table, are to pay ½ per cent. according to the value, on the declaration of the importer.

(2) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company (the expense of which is 3*l.*), for which purpose, application must be made to THOMAS COPE, Esq., the Secretary, Long Room, Custom House, London.

LONDON PORT DOCK DUTIES⁽¹⁾.

For every ton burden of every Ship or Vessel entering inwards or arriving in the Port of LONDON from, or clearing Outwards or departing from the said Port for, the following Countries and Places :—

ANTWERP	...	...	...	...	...	...	...	...	s. d.
BRABANT	...	...	...	...	...	...	...	...	
BREMEN	...	...	...	...	...	...	...	...	
DENMARK	...	...	...	...	...	...	...	...	
FLANDERS, or any other part of the NETHERLANDS	...	...	...	...	...	...	...	...	
FRANCE within USHANT	...	...	...	...	...	...	...	...	
GERMANY, any part of, bordering on or near the GERMANIC OCEAN	...	...	...	...	...	...	...	...	
GUERNSEY, JERSEY, ALDERNEY, and SARK	...	...	...	...	...	...	...	...	
HAMBURGH	...	...	...	...	...	...	...	...	
HOLLAND, or any other of the UNITED PROVINCES	...	...	...	...	...	...	...	...	
HOLSTEIN	...	...	...	...	...	...	...	...	0 0½
IRELAND	...	...	...	...	...	...	...	...	
LAPLAND, on this side of the NORTH CAPE	...	...	...	...	...	...	...	...	
MAN, ISLE OF	...	...	...	...	...	...	...	...	
NORWAY	...	...	...	...	...	...	...	...	
BALTIC SEA, any country or place within	...	...	...	...	...	...	...	...	
COURLAND	...	...	...	...	...	...	...	...	
FINLAND	...	...	...	...	...	...	...	...	
LAPLAND, beyond the NORTH CAPE	...	...	...	...	...	...	...	...	
LIVONIA	...	...	...	...	...	...	...	...	
POLAND	...	...	...	...	...	...	...	...	
PRUSSIA	...	...	...	...	...	...	...	...	
RUSSIA, without or within the BALTIC SEA	...	...	...	...	...	...	...	...	
SWEDEN	...	...	...	...	...	...	...	...	
AMERICA, NORTH, any of the British Colonies or Provinces in	...	...	...	...	...	...	...	...	
AMERICA, any of the UNITED STATES OF	...	...	...	...	...	...	...	...	
AZORES, any of	...	...	...	...	...	...	...	...	
CANARY ISLANDS, any of	...	...	...	...	...	...	...	...	
FLORIDA	...	...	...	...	...	...	...	...	
FRANCE, between USHANT and SPAIN	...	...	...	...	...	...	...	...	
MADEIRA ISLANDS, any of	...	...	...	...	...	...	...	...	
PORTUGAL	...	...	...	...	...	...	...	...	0 0½
SPAIN, without the MEDITERRANEAN	...	...	...	...	...	...	...	...	
AFRICA	...	...	...	...	...	...	...	...	
AMERICA, SOUTH	...	...	...	...	...	...	...	...	
CHINA	...	...	...	...	...	...	...	...	
EAST INDIES	...	...	...	...	...	...	...	...	
FRANCE, within the MEDITERRANEAN	...	...	...	...	...	...	...	...	
GIBRALTAR	...	...	...	...	...	...	...	...	
GREENLAND	...	...	...	...	...	...	...	...	

(1) 4 and 5 Wm. iv. cap 82.

LONDON PORT DOCK DUTIES, continued:

LOUISIANA	s. d.
MEDITERRANEAN or ADRIATIC SEA, any country, island, port, or place within, or bordering on or near	
MEXICO	
PACIFIC OCEAN, any country, island, port or place within, or bordering on or near	0 0½
SPAIN, within the MEDITERRANEAN	
WEST INDIES	
Any other country, island, port, or place to the south of 25 degrees of North Latitude	

For every ton burden of every ship or vessel trading coastwise between the port of London and any port or place in the United Kingdom, for every voyage in and out 0 0½

Exemptions from the London port or dock duties:—

Any of her Majesty's ships of war, or any ship or vessel whatsoever, being the property of her Majesty, or of any of the royal family.

Any ship or vessel coming to or going coastwise from the port of London, or to any part of Great Britain, unless such ship or vessel shall exceed forty-five tons register tonnage.

Any ships or vessels entering inwards, or clearing outwards, where the cargoes are reported for exportation, and ultimately the ships or other vessels leave the port, without breaking bulk, or taking in merchandise for the purpose of exportation.—8 and 9 Vict. cap. 86, s. 139. (Regulation Act.)

Any vessel bringing corn coastwise, the principal part of whose cargo shall consist of corn.

Any fishing smacks and boats; and vessels for passengers.

Any vessel navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any vessel entered inwards or outwards in ballast.

4 and 5 Wm. IV. cap 32.

ORPHAN DUES

PAYABLE ON

WINE IMPORTED INTO LONDON.

Cape and Madeira, the pipe	s. d.
French, the hogshead	1 10
Lisbon, the pipe	1 0
Portugal, the pipe	2 3½
All other sorts, the pipe	2 3
The above wines, when imported in cases, per case	2 2
	0 3

INLAND REVENUE DUTIES

PAYABLE IN THE UNITED KINGDOM.

Five per cent. must be added to those duties marked with an asterisk,
and 4d. per gallon on spirits marked (a).

	Gt. Britain.			Ireland.		
	£	s.	d.	£	s.	d.
HOPS lb.	0	0	2*			
MALT, made from Barley, . . . bushel	0	2	7*	0	2	7*
— made from Bear or Bigg, in Scotland or Ireland only, bushel	0	2	0*	0	2	0*
PAPER, viz., Glazed Paper, Sheathing Paper, Button Paper, Mill- board, Pasteboard, and Scale- board, made in the United Kingdom lb. (1)	0	0	1½*	0	0	1½*
SOAP, viz., Hard lb. (2)	0	0	1½*			
— Soft lb. (2)	0	0	1*			
SPIRITS (3), of the strength of Hydro- meter proof, as ascertained by Sykes's Hydrometer, viz.:—						
— made in England gallon	0	7	6(a)			
— made in Scotland, for home con- sumption gallon	0	3	4(a)			
— made in Ireland, or which shall be warehoused in Ireland, and taken out for home use, gallon				0	2	4(a)

(1) 2 and 3 Vict. cap. 23, 11th Oct., 1839.

(2) 3 and 4 Vict. cap. 49, 15th July, 1840.

(3) 3 Vict. cap. 17, s. 3, 16th May 1840.

	Gt. Britain. £ s. d.	Ireland. £ s. d.
SPIRITS, continued:		
— made in Ireland, and warehoused there, free of duty, and which shall be removed into Scotland for consumption . . . gallon	0 3 4(a)	
— Imported from Scotland or Ireland into England from the warehouse . . . gallon	0 7 6(a)	
— of the nature or quality of plain British Spirits ⁽¹⁾ , made in Guernsey, Jersey, Alderney, or Sark, and imported from any of the said islands into England . . . gallon	0 9 0	
— Imported into Scotland, . . . gallon	0 4 10	
— Imported into Ireland, . . . gallon		0 3 10
SUGAR ⁽²⁾ manufactured in the United Kingdom, from whatever material made ⁽³⁾ . . . cwt.	0 10 0	0 10 0

⁽¹⁾ For regulations respecting the importation of plain British spirits, see "Abstract of the Laws regulating the trade with the Islands of Guernsey, Jersey, &c." Spirits, the manufacture of the Channel Islands, are under the management of the Excise.—8 and 9 Vict. cap. 65, s. 2.—31st July, 1845.

8 Vict. cap. 13—8th May, 1845.

⁽²⁾ All sweets and saccharine matter, which shall resemble or be in the form or imitation of sugar, or which shall be capable of being used as a substitute for sugar, shall be deemed and taken to be sugar, within the meaning of the Act 3 and 4 Vict. cap. 57, s. 3.—10 Aug., 1840.

⁽³⁾ 13 and 14 Vict. cap. 67.

THE
WATERSIDE PRACTICE
OF THE CUSTOMS,

AS FOLLOWED IN THE PORT OF LONDON.

The design of "The Waterside Practice" is to familiarize and explain the duties pertaining to the Landing department of Customs' business, as pursued on the River, at the various Docks, Quays, Examination Floors, Baggage and Bonding Warehouses, Wood Yards, &c., by shewing the nature and use of the several documents employed, the particulars required, as well as the mode of computing and recording accounts of goods and merchandise imported or exported. In accomplishing this object with regard to imports it was thought that the natural order of following vessel and cargo, from the period of arrival, through the successive processes as they arise until the final clearance—accompanying these with all necessary explanations, forms and examples—was that best adapted to answer the end proposed; whilst all needful information in regard to exports will be found following it.

Ships' Reports.—The Master of every merchant vessel, within 24 hours of entering the port of arrival is bound to *Report* his cargo to the Chief Officer of Customs, agreeably to the particulars set forth in the 7th section of the Regulation Act.

Entries. (1)—The agents, consignees or proprietors of the cargo, being advised by receipt of Bills of Lading, or other intimation, enter their several goods by passing, when fully cognizant of the contents, perfect prime warrants; or, when not sufficiently informed, Sight Entries, and obtain thereon an order from the Registrar at the station where the ship unloads, addressed to the Tide-waiter in charge of the vessel, to discharge the packages specified in the warrant for examination by a Landing-Waiter at some authorised Wharf, Dock, or Legal Quay therein named: or to allow them to be examined

(1) For Forms of Entries and further particulars, see fol. 173.

on board by a Landing-Waiter and transhipped; or, unladen into craft for transhipment, when so directed by the order, that officer being thereafter held responsible for their proper treatment so long as the goods continue in his custody. Every Entry should contain the names of the ship, the master, the port or ports whence she sailed, the date of entry, together with the name of the person or firm entering the goods, also the correct marks, numbers and descriptions of the several packages; but the particulars required of the goods contained therein will be found to differ, according to the description of Entry made. Entries are divisible into two classes, the perfect and the imperfect; and the former subdivide themselves into *Free Warrants*, *Bills of Store*, *Prime Duty-Paid*, and *Post*, and *Prime Bonding Entries*. These are all perfect for the goods and quantities described thereon. *Sights*, *Dock Orders*, and *Imperfect Warehousing Entries*, passed agreeably to report by masters, or owners of vessels discharging at the Docks, Legal Quays, or Suffrance Wharves for the purpose of clearing their ships, form the imperfect class; and these require to be completed by subsequent perfect entries either duty-paid, or Bonding.

Free Entries require a correct description of the article as set forth in the Customs' Tariff. The quantities need not be given, the amount found upon examination being recorded by the Landing-Waiter upon the bill used for statistical purposes, but when the invoiced particulars of articles and quantities are entered, the deliveries are much facilitated. When these are not known it is usual to enter an amount sufficient to cover the importation (*).

Entries by Bill of Store (†) are made for British goods previously exported, and lacking sale within six years, are returned. Upon these, free delivery is granted, when drawback has not been received, or, when received, by repayment of the drawback.

Prime Duty-Paid Warrants should contain a full description of the goods agreeably to the ratings they are liable to in the table of duties, and the precise quantities of each intended to be entered: and, should such quantities not suffice to cover the importation of each article, save for corn and goods paying duty by tale, a *post Entry*, referring to the prime duty-paid, and containing like particulars, may be passed for the differences now ascertained to exist. Also, when duty is paid in excess on the prime, an *Over Entry*, or a *Special Certificate* may be obtained for a return of the amount overpaid. For corn and taleable articles a second prime entry must be passed.

Prime Bonding Warrants should contain the usual particulars, and specify likewise, where the merchandise is to be bonded. But for the goods, a general description, not necessarily identifying them with a precise rating in the Tariff, will suffice. After examination, bonded goods are transferred from the custody of the Landing-Waiter to that of the warehouse-keeper's locker, and delivery orders

¹) See Free Goods, fol. 123.

(*) See Form of Entry, fol. 132.

are granted for them by the warehouse-keeper, on receipt of proper "Home Consumption Warrants," "Export Entries," or "Removal notices," for either of which latter purposes, bond is previously required to be given to ensure their due disposal. Upon the removal of bonded goods from one port to be warehoused at another, in addition to the endorsement on the entry of the quantity of goods received, any increase or decrease must be noted; not only of such as may have arisen in transit, but also, whatever may have accrued since the original importation of the goods. (1). For goods so removed and constructively warehoused, an additional bill is required from the party entering them, to be endorsed by the Landing officers with the above particulars, and transmitted to the Examiner.

Sights are imperfect Entries, designed to enable the merchant, by a previous examination of his goods, in the presence of proper officers, to make perfect entry thereof; and they are only granted upon his declaration of inability, from lack of sufficient information otherwise so to do. With the declaration of the proprietor, or his agent, the face of a Sight must bear the usual particulars of the ship, date, &c. The descriptions of the packages and the contents, however, are taken from the Bill of Lading, with which, and the ship's report, they should agree. They may be, as to contents, of the most general kind; as "Merchandise," "Contents unknown:" or, indeed, left blank, if so on the Bill of Lading; therein differing from prime Bonding Warrants; for although with them, general terms may be employed, such as "Sugar," when embracing varied qualities and ratings of that article, or, "Silk Manufactures," when ribbons, piece goods and manufactured articles, all separately rateable, are included; yet if other goods be found not fairly coming under the general term used, they would, in warehousing entries, be deemed not entered, and treated accordingly: but as respects Sight entries no such detention would ensue. Within three days of the date of examination, perfect entry must be made, or when reason sufficient is assigned by the applicant in writing, that he is entitled to the indulgence, a farther extension of time, not exceeding three additional days, may be granted by the superior officers. Sights are then perfected, by endorsing the exact weight, tale, gauge, measure or value of each several rating for the packages borne upon them; and by one or other, or partially by each of the different kinds of perfect entry, the whole of the goods contained in all the packages, are at once, or from time to time endorsed, and with proper corresponding Bills, again passed through the Long Room of the Custom House, and converted into one or more perfect warrants. When the Sight is perfected, it takes the character of a perfect Entry, and such goods as may have been omitted to be endorsed, are treated by the officers of Customs as entered.

Sight Entries are permitted to the master and likewise to the owner of any ship lying alongside the Legal Quays, or Sufferance

(1) G. O. 1844.

Wharves, south of the Thames from London Bridge eastward to Dockhead, under such general description, as is contained in the report, for any goods which shall not have been entered by the owners thereof, within 48 hours from the day of report, upon condition that perfect entry be made by the proprietor within one month of the date of landing. Such goods consequently are liable to seizure for inaccuracy of entry, only after the lapse of a month, or after the proprietor's perfect entry has been passed; and if perfect entry be not made, or a delivery order obtained, as prescribed by 9 and 10 Vict. cap. 39, the goods may be placed in the Queen's warehouse, and dealt with, as if landed by Bill of Sight.—B. M. 1st June, 1858.

Imperfect Warehousing Entries.—Under similar circumstances and conditions, are, by their special acts granted to the several Dock Companies. They are also empowered, after seven clear days from the date of report, on their passing a Dock order, to land, examine, and warehouse all goods uncleared, from ships discharging on their premises.

Prime Warrants, when received, are entered by the Registrar or his clerks, into official books destined to contain the officers' examinations, or Customs' accounts, raising the charge for duty, &c. Bonding entries exclusively, are entered in *Red*, all other descriptions in *Blue Books*; nevertheless, in the blue books are inserted *Short Copies*, or abstracts of all Warehousing entries and examinations, for the information of the Jerquer in checking the returns of the cargo; the red books when completed by the Landing Waiter and compared by the Registrar, being forwarded to the Controllers of warehousing accounts, who thence take charge and issue the final order for delivery of these goods. When returned by the Landing Waiter completed, the blue books of each ship and voyage are collected together; the various documents, such as the report, warrants, lighter notes, and Board's papers are collated, and the whole carefully examined by the Registrar, to ascertain that the cargo has been fully discharged, and properly accounted for. They are then passed to the Jerquer to be finally examined and stored.

Examinations.—An Examination, wholly or in part, of all goods imported must be made, excepting those in transit, warehoused for immediate transshipment; and in the assessment for duty, the practice is to take weighable goods at, or as near, a net weight, as can conveniently be done, regard being had to the preservation of the goods, and a due dispatch of business. At the Queen's warehouse, packages are opened and repacked by *Customs' Weighers*; but elsewhere the duty of bringing goods to the scale, and of opening them for examination, is done at the expense of the merchant.

In weighing, the scale should preponderate on the goods' side, except in the case of tobacco, when the weight side should incline—1lb. when the weight does not exceed 450 lbs. and 2 lbs. when above that quantity, being deducted from each package for draft. A draft allowance of 1lb. also, deducted with the Tare, is made upon packages of Tea weighing upwards of 28lbs. gross, but without reversing the inclination of the scale.

In taring, however, a standing beam is always received. On completion of the work, all proper deductions having been taken, and the account made up, it should be left in the particular weight or measure, by which the article is rated to duty.

Bullion, Diamonds, Fresh Fish of British taking imported in British vessels, and *Lobsters* however taken, being admissible *without Report or Entry*, their examination is recorded in special books for each station, lodged with the Registrar.

Free Goods ⁽¹⁾ now form the more considerable proportion, both in bulk and value, of the country's importations, and for them generally, the landing accounts of wharfingers and dock companies may be taken; whilst for all such imported in bulk to be delivered by raft, when the warrant is endorsed by the merchant with his invoice weight or tale, weighing or tallying may be dispensed with, and the account furnished, adopted for the official return. Landing officers, however, are enjoined to be as vigilant in their examinations of free as of duty-goods in order to prevent their being fraudulently used as a cloak for passing such as may be chargeable; and the practice is, with those encased, carefully to survey the whole number of packages externally, and, provided the general appearance does not give reason to suspect fraud, to select, as in other partial examinations, at least one in ten, for opening. Previous to delivery, it is essentially necessary that the Landing Surveyor's attention should be called to all free goods not imported in bulk, that he may satisfy himself of the correctness of each rating, and return and notify his check examinations and inspection in the official book.

Sight Entries.—Since no definite intimation of contents is afforded by rights in order to obtain accurate particulars for checking the perfect entry, a thorough examination of each package should be made by the officer. This is usually done at the same time and in conjunction with the merchant or his agent; but it is by no means an imperative practice. It is essential that the officer should make himself fully acquainted with the varieties, quantities, qualities, and proper ratings of goods so entered; and when the Sight expresses that the goods are to be warehoused for exportation only, each package must be opened, but a less strict examination is permissible, the officer in that case, taking care that the perfect bonding entry bears a like limitation as the sight entry.

Partial Examinations.—Bonding entries for exportation only, with an endorsement specifying the particular contents of each package, both as regards the tariff rating and quantities of every article contained therein, are thus treated. A selection of about one package in ten, is made by the Landing Surveyor, and examined by the Landing Waiter; and, if found to correspond with the endorsement, the

(1) With entries for free goods, importers are to furnish an additional bill to be forwarded with the warrant to the Registrar, who should enter the latter in the Blue Book, and attach the bill thereto. The Landing Waiter, after examination, endorses the bill with the actual quantity landed, returns it and the book to the Registrar, to be by him daily transmitted to the Examiner.—B. M. 12th Sept., 1849.

whole number is warehoused, and the account rendered, agreeably to the endorsed particulars; but if the contents differ, then the whole number of packages should be fully examined and warehoused agreeably to the contents found, as in ordinary bonding entries. Nor are goods, warehoused for exportation only, admissible for home consumption, without authority from the Board of Customs, and after full examination. Goods for transshipment, when so reported and entered, are specially treated, as directed by B. M. 18th May, 1850, particulars of which will be found fully detailed in the "Miscellaneous Orders." To all goods paying duties *ad valorem*, the Landing Surveyor's attention should be called previously to bonding.

Damaged Goods.—In proportion to the amount sustained, a remission of duty, is granted upon goods receiving damage during the voyage, with the exception of the articles set forth in the 32 sec. Regulation Act. (See p. 14.) The claim must be a written one, made whilst the goods remain in the custody of the Crown, and within *four days* of their first examination, saving such goods as have been landed under a Master's Imperfect Entry; in which case the Board of Customs have decided, that four days should be allowed from the time perfect entry was made by the merchant ⁽¹⁾. Declarations from the proprietor that the goods were shipped in sound condition, and from the master ⁽²⁾ that such damage was received after shipment and before landing in the United Kingdom, must be appended. Such a claim being furnished, the Landing Officers proceed to survey the goods, and agreeing with the merchant, report to the Board the proportion of allowance to which they consider them entitled; or, in case they deem themselves incompetent to determine, or the merchants should be dissatisfied with the abatement proposed, a reference is made through the Collector and Controller to two disinterested merchants experienced in such goods, who survey them and subscribe a declaration of the amount, that in their estimation the goods are lessened in their true value; which allowance being submitted to the Board and approved, is granted by damage certificate when duty has been paid on importation, or deducted from the entry for home consumption, if the goods have been warehoused.

Seizures.—Regular forms being provided, the officer fills up the proper seizure notes with a duplicate receipt, and sends them with the goods to the Queen's warehouse. The warehouse-keeper retaining one receipt, returns the other, which the officer appends to the official book. But in important matters, after lodging the goods as above described, the circumstances are forthwith communicated to the Board in a special statement.

Goods Undervalued.—When a difference of opinion exists in regard to the importer's declared value on his goods, the officers detain them until satisfied as to their exact worth, and on reserving them for the consideration of the Board, should notify to the

⁽¹⁾ B. M. 22 Feb. 1832.

⁽²⁾ See *Forms of Declaration*, Nos. 8 and 9, pp. 28 and 29.

arty the difference of value they require. Should application be made for their restoration, the officers report the circumstances of retention, the values given and estimated, with the corresponding amounts of duty, and await the Board's decision. In case the merchant declines to apply, the officers within seven days of the examination should themselves report the facts, with like particulars, for the Board's directions.

The following duty-goods are usually weighed net :—

Books,	Straw Plaiting, with 2 per cent.
Bugles,	allowance for bands,
Metals,	Sausages,
Opium from Turkey, with 2 per	Segars,
cent. allowance for chaff ad-	Tobacco,
hering thereto.	Vanilloes, &c.
Straw and Chip Hats,	

Cheese from Holland, when loose, and Copper Ore are generally weighed in tubs, baskets, barrows, or on frames, whose tares have been previously taken and recorded. Butter, Raisins, drums of Figs, and other small packages, are weighed 5 or more in a draft according to size and weight.

Beads and Bugles of Glass are usually unpacked and weighed in their strings, or strings and papers. In the former case, 2 per cent., tare is allowed for Mops and Strings, and 5 per cent. for Mops, Papers, and Strings.

T A R I N G.

IN cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be obtained and deducted from the gross to produce net weight; this is termed taring. Taring is determined in several ways, as:—

By Actual Tare, or, after turning out the goods, taking the weight of each package and enclosure, and subtracting the same from the gross. This is performed by Landing Waiters, all other descriptions of Tare being settled and written off in words at length, with initials and date, by Landing Surveyors.

By Average, thus:—With packages varying little from each other, a limited portion is selected by the landing officers, and their contents turned out. These are tared by the Landing Surveyor, an average struck therefrom, and allowed for the whole number.

By Per Centage, thus:—When packages vary considerably one from another in their gross weights, but bear a relative proportion, it is usual to select a few differing that shall together equal the average weight, then turn out, tare, and convert these into either a per-centage or a per-package rate, to be applied as before.

By an Allowed Tare, is understood, one agreed upon by the Landing Surveyor and the merchant, or his agent; and applied either per package, per cent., or by proportionate deduction, as may be most convenient.

By a Super Tare, is meant, a special allowance granted for the increase of weight a package may have imbibed in a leaky ship; or, when gross weight regulates the tare, as in British Plantation sugar-casks, from part of the contents being washed out.

N.B.—Tares once adjusted by the Landing Officers, in conjunction with the merchant, or his representative, must stand as final, G. O. $\frac{1}{11}$; and officers are strictly enjoined not to take any cognizance of goods after they shall have been passed and delivered, without the express sanction of the Board.—G. O. $\frac{6}{11}$.

THE UNDERMENTIONED

TARES AND ALLOWANCES

ARE USUALLY MADE ON—

ALMONDS— $\frac{2}{3}$ parts allowed for shells beyond the tare per package.
 ANCHOVIES— $\frac{1}{3}$ part allowed for salt and pickle, and tare for small barrels weighing about 15 lbs., 8 lbs. each.—or double barrels, tare 15 lbs. each.

BEER, Spruce—in kegs of from 2 to 4 gallons; 1 in 10 is allowed for filling up.

BOTTLES (Wine) of Common Glass, viz.:—

	quarts.	pinta.
Champagne Shaped.	24 lbs.	15 lbs. per dozen.
English	19	11 "
Rhenish	16	11 "
Claret and Brandy	14	9 "
Geneva, square 8 to 11 gills		
each	20	"
" 4 to 6 " 14	14	"

—G. O. 13 August, 1842.

Truffle Bottles weigh—Magnums, 3 lbs. 6 oz., quarts, 2 lbs. 2 oz., pints, 1 lb. 4 oz., and half-pints, 14 oz. each.—And contain respectively 2lbs. 1lb. 11 oz. and 6 oz. of fruit.

BUTTER—

Port.	Kind.	Size of Cask.	Average Wt. of Five.	Tare each.
Haarlingen,	Friezland, Zwill, and Groningen,	$\frac{1}{4}$	cwt. qr. lbs.	lbs.
		$\frac{1}{4}$	5 0 0	18
		$\frac{1}{8}$	2 2 0	10
		$\frac{1}{16}$	1 1 0	8
Hambro, Keil, & Wyborg.	Holstein & Keil,	$\frac{1}{4}$	7 0 0	30
		$\frac{1}{4}$	5 0 0	21
		$\frac{1}{8}$	3 1 10	19
		$\frac{1}{16}$	2 3 0	14
Hambro, Embden & Leer, Rotterdam,	Emmbden & Leer,	$\frac{1}{4}$	3 0 20	16
		$\frac{1}{8}$	1 2 10	8
		$\frac{1}{16}$	5 0 10	24
	Black Jacks,	$\frac{1}{4}$		
	all round per B. O. 7 May, 1844.			10

N.B.—Zwill Casks from Rotterdam carry the same tare as those from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare $\frac{1}{8}$ part.

„ from 2 to 5 „ $\frac{1}{7}$ „

„ exceeding 5 „ $\frac{1}{6}$ „

CLOVER SEED in Deal Casks . . Rotterdam 8 per cent.

„ Oak ditto „ 10 „

ESSENTIAL OILS—In Copper Jars, weighing as under :—

About 3 qrs. 24 lbs. . . 19 lbs. each.

„ 2 23 . . 14 „

N.B.—The foreign tares will generally be found marked thereon.

FIGS—Drums, tare 3 lbs.

„ Half Ditto 2 „

„ Quarter ditto $1\frac{1}{2}$ „

„ Small ditto 1 „

HAMS—Tare for Canvass wrappers, 8 ounces each.

HONEY in jars—Tare $\frac{1}{2}$ part; also 12 lbs. = 1 gallon.

HOPS—Tare about 16 per cent. If kiln-dried 4 per cent.

LIQUORICE JUICE—7 per cent. for leaves.—G. O. 27 June, 1834.

MACCARONI Baskets from 9 lbs. to 12 lbs. each.

MARBLER AND SLATE PENCILS—About 10 per cent.

OLIVES— $\frac{1}{8}$ to $\frac{1}{4}$ part allowed for ullage.

OPIUM—From Turkey and Egypt, 2 per cent. allowed for chaff.

PHOSPHORUS in Water—The net described weight is usually taken.

POTATO Tins, 16 lbs. each.

— $\frac{1}{2}$ ditto, 8 lbs. each.

POTS, Melting—10 per cent. for breakage.—G. O. 17 Feb., 1844.

QUININE is usually imported in ounce bottles; and half-an-ounce each bottle is written off for paper, corks, and wax, with one ounce net for Quinine; leaving the difference between these and the gross weight to be charged as bottles of glass. Or;

From the gross weight, deduct the ascertained weight of the bottles with one ounce each added, and the remainder will be the proper tare for paper, corks and wax.

RAISINS—Malaga. Denia and Smyrna.

In Boxes . . 6 lbs. 10 lbs. each.

$\frac{1}{2}$ 4 6 „

$\frac{1}{4}$ 2 2 „

$\frac{1}{8}$ 1 1 „

— Smyrna Casks are Tared and averaged, or reduced to a percentage rate.

SILK—Bologna 10 per cent.

Messina 8 „

Turkey, double Tare 7 lbs. ea. bale.

Spanish, thick bags and ropes 7 lbs. ea. bale.

Irregular packages :—

From 100 lbs. to 129 lbs 4 lbs. ea. bale.

130 149 . . 5 „

150 179 . . 6 „

180 209 . . 7 „

210 259 . . 8 „

260 309 . . 9 „

310 339 . . 10 „

340 369 . . 11 „

TARES AND ALLOWANCES, continued :

For manufactured Silks only, the following weights are used in Taring. Viz. :—Weights of 50, 25, 15, 10, 5, 3, 2, and 1 parts; 100 of such parts being equal to 1 lb. Hence in Taring :—

4 parts give	1 oz.	54 parts give	9 ozs.
10	2	60	10
16	3	66	11
22	4	72	12
29	5	79	13
35	6	85	14
41	7	91	15
47	8	97	16 or 1 lb.

In taring Silk Ribbons, Cartons of the same size only, and containing a like description of Ribbon, with the same number of pieces in each, shall be tared together. Cartons selected for taring are to be of average gross weight, and not less than one in ten.—B. M. 13th March, 1844. And the selection of all packages and articles of Silk manufactures for taring, is to be made by the Landing-Surveyor.—B.M. 28th Jan., 1843.

SUCCADES in jars—Tare $\frac{1}{2}$ part.

SUGAR—*British Plantation Tares*.—G. O. 11 Dec. 1821.

	cwt.	cwt.	cwt.	qr.	lbs.
„ Upon Hogsheads 17 and upwards	Tare allowed	1	3	0	
„ 15 and under 17	„	1	2	0	
„ 12	15	„	1	1	12
„ 8	12	„	1	0	0
„ Under 8, 14 per cent., or 14 lbs. per cwt. is					

allowed, therefore—

cwt.	qrs.	lbs.	cwt.	qrs.	lbs.	lbs.	
0	0	4 to 0	0	11	gives	1	tare
0	0	12 . . 0	0	19	...	2	...
0	0	20 . . 0	0	27	...	3	...
0	1	0 . . 0	1	7	...	4	...
0	1	8 . . 0	1	15	...	5	...
0	1	16 . . 0	1	23	...	6	...
0	1	24 . . 0	2	3	...	7	...
0	2	4 . . 0	2	11	...	8	...
0	2	12 . . 0	2	19	...	9	...
0	2	20 . . 0	2	27	...	10	...
0	3	0 . . 0	3	7	...	11	...
0	3	8 . . 0	3	15	...	12	...
0	3	16 . . 0	3	23	...	13	...
0	3	24 . . 1	0	3	...	14	...
2	0	0				23	...
3	0	0				42	...
4	0	0				56	...
5	0	0				70	...
6	0	0				84	...
7	0	0				98	...

WEIGHTS, continued:

A Portuguese Aroba	=	25 lbs.	English.
" Quintal	=	122 lbs.	English.
Russian Poods, 68	=	1 ton	English.
" 112 lbs.	=	100 lbs.	English.
A Spanish Aroba	=	25 lbs.	English.
" Quintal	=	92 lbs.	English.
A Sicilian Rottola in great	=	1 $\frac{1}{2}$ lb. or 28 oza.	
Sicilian Quintals 100	=	133 lbs.	English.
A Trieste Pecab	=	133 $\frac{1}{2}$ lbs.	English.
A Turkish Rottola	=	$\frac{1}{2}$ lbs.	English.
" Oke	=	2 $\frac{1}{2}$ lbs.	English.
" drachms 100	=	11 oza.	English (6 Turkish drachms = 1 Mildred).
Venetian lbs.	multiply by 65 and divide by 100.		
151 carats	=	1 oz. troy.	

A COMPARISON OF FOREIGN MEASURES WITH ENGLISH.

1 Flemish aun or ell	=	$\frac{3}{4}$ yard English.
1 French do.	=	1 $\frac{1}{4}$ yard English.
" metre	=	39 in. (deduct $\frac{1}{8}$ part for English ells).
German, East Country, and Smyrna auna,	divide by 2, and deduct 2 per cent. for English ells.	
Russian archines 100	=	60 ells English. (Multiply by 6, cutting off the right-hand figure, and divide by 120 for English ells in great hundreds.)
A Spanish varra	is	33 English inches.
A Turkish pike	is	27 English inches.

A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.

Antwerp	96.40	Morea	113.49
Amsterdam	91.80	" Silk	90.79
Barcelona	112.65	" Okas.	37.92
Bologna	125.21	Morocco	98.57
Bordeaux	92.58	Naples	141.30
Bremen	90.92	" Rottoli	50.87
Bruges	96.40	Portugal	98.80
Calais	88.95	Pillau	92.00
"	107.67	Rostock	88.75
Dantzic	104.15	Rotterdam	91.80
Denmark	90.72	Rouen	87.34
Embsen	91.30	Russia	110.85
Gallipoli	100.30		or 14 $\frac{1}{2}$ oz. ea.
Hambro	93.57	Sicily	142.77
Koningsberg	96.78	" Rottoli	57.11
Leghorn	132.17		or 28 oz. ea.
Lucca	121.84	Triesta	80.92
Lubeck	93.82	Tripoli	89.17
Malta	58.82	Venice	94.80
Memel	109.76	"	149.80
Milan	138.24	Wismar	93.70

PRACTICAL EXAMPLES.

A Free Entry.

D. JONES, 21 June, 1847.
 300 Barrels of **Pot and Pearl Ashes**.—Free.
 R 201 [45] (1) G.G. 21st June(2).
 G 500

(EXAMINATION.)

St. Katharine's Dock,
 24 June, 1847. C. N(3).

Ashes—Pot and Pearl—Free.

Ex^d. J. B. June 25(4).

R 201		cwt.	qrs.	lbs.	
G 500	300 barrels	429	2	16	gross.
		80	1	12	tare at 30 lbs. ea.
		349	1	4	net as per Dock Com- pany's account.

Out of charge note received 25 June.
 W. B.

A Free Entry per Bill of Store(5).

GIMWELL BROTHERS, & Co. 6 May, 1847.
 9 Bales **Printed Cottons**, being British Goods, returned
 as per **Bill of Store**, annexed.
 (110) G. T. 6th May.
 Silk Floor, St. Katharine's
 Docks, 7 May, J. F.

43
 FP 29 ... 9 Bales, each 50 = 450 pieces *Printed Cottons*.
 B 37 as per Bill of Store.

Delivered.

(1) No. of Warrant.

(2) The entering clerk's name and date of insertion in the landing book.

(3) Landing Waiter's name.

(4) Landing Surveyor's initials.

(5) The front of the Bill of Store, referring to the entry outwards, bears the marks and numbers of the packages, with a correct description of the goods returned, duly attested by the Searchers; and it is necessary for the Landing Waiter to see that the proper declarations required by the Regulation Act are borne on the bill, that the goods in all respects answer the description given, and that they be returned within the period of six years. A record of the Landing Surveyor's satisfaction must be obtained upon the Bill of Store before delivery of the goods.

A Duty Paid Prime Entry.

DULAU & Co.

27 May.

	cwt.	qrs.	lbs.	
1 Case ...	2	2	0	Books in the Foreign Living Languages, printed since 1801.
	1	2	0	Books of Editions since 1801.
	0	2	0	" " prior to 1801.
	0	1	15	" published in Prussia, being works not originally produced in the United Kingdom.

105 Prints, single,
20 doz. do. bound.

(14)

£15 19 5

G. S. Q. 27th May.

GD—6
Rot. 85 Case.(1)

Nicholson's Floor,
28 May, G. T.

	cwt.	qrs.	lbs.	
2	3	18		Books in the Foreign Living Languages since 1801.
2	2	0		Entered.
0	1	18		to Post.
2	1	4		Books of Editions prior to 1801.
0	2	0		Entered.
1	3	4		to Post.
0	3	9		Books of Editions since 1801.
1	2	0		Entered.
0	2	19		Over entered—party informed.
0	1	15		Prussian Books, being works not originally produced in the United Kingdom.

20 dozen Bound Prints.

100 Single do.

105 Entered.

5 Over—party informed.

Posted 5

29 May.

(1) It will be observed that this case bears a rotation number. All packages coming to the examination floors at the Legal Quays, Queen's or Baggage Warehouses, have a progressive number affixed upon their receipt by the Locker in charge, to contra-distinguish them. They are entered by him in the same order in his floor-charge book, and, when examined, the full particulars necessary for future reference are filled in by the landing-waiter, who, having received the duty-paid or bonding entries, writes them out of charge, the locker recording the exact date of delivery.

A Prime Bonding Entry.

2 Blue Book, fol. 1 (1).

S. MOSES.

19 June.

2 Cases Glass(2) to be Warehoused.

(41)

R. C. 19th June.

S
M 1 Case.Brewer's Quay,
20th June, R. C.

Bot. 141.

cwt. qrs. lbs.

3 2 3 Net Window Glass of one colour only, not exceeding $\frac{1}{4}$ inch in thickness.Plates. ft. in. ft. in.
3 each 0 9 $\times$ 0 9 = $1\frac{1}{2}$ square feet Painted Glass.2 each 4 3 $\times$ 3 9 = $81\frac{1}{2}$ square feet Silvered Glass, each plate 14 and not more than 36 sq. ft.S
M 2 Case.

Bot. 142.

White Flint Wine Glasses, not Out.

Tare for Straw ten per cent. H. C. B. 23rd June	cwt. qrs. lbs.
	0 1 21 gross.
	0 0 5 tare.
	0 1 16 or 44 lbs. net.

2 1 9 net Wicker Bottles.

Tare eight lbs. all'd. H. C. B. 23rd June	0 2 6 gross.
	0 0 8 tare.
	0 1 26 or 54 lbs. net.

12 Boxes... 3

 $\frac{57}{}$ lbs. net, Fancy Glass.Received in Bond $\frac{1}{2}$ (3),
S. G.

(1) Reference to the short copy in the Blue Book for the Jerquer's information.

(2) Glass manufactures, when entered by perfect warrant, with full particulars of each separate case or package endorsed thereon, may be passed on partial examination. The whole being weighed, gross or net, as the officer or merchant may deem fit, one or more packages are selected by the former for examination; and, if found to correspond with the endorsement, passed accordingly.—B. M. 19 Nov. 1845. If the endorsement does not correspond with the contents, a full examination of the whole must be made. Nor will this practice avail for Glass by Sight Entry.

(3) Locker's receipt and reference to book and folio where entered.

Sight Entries.

J. F. CHINNERY.

3 May.

1 Case of Pictures, further particulars unknown.

(14)

Deposit £5.
W. R. 4th May.VP 21 Case.
Rot. 29.Custom-house Quay,
5 May.
J.H.*Pictures—Square.*

Re-meas'd. W. R. 5 May.

No.	ft.	in.		ft.	in.		sq. ft.
7✓ ...	2	6	×	1	3	=	21 $\frac{1}{2}$
1 ...	17	4	×	2	6	=	48 $\frac{1}{2}$
3 ...	6	8	×	14	6	=	290
11							355 $\frac{1}{2}$

Pictures—Oval.

No.	ft.	in.		ft.	in.		sq. ft.
5 ...	9	6	×	6	3	=	283 $\frac{1}{2}$
1 ...	4	0	×	2	8	=	8 $\frac{1}{2}$
6							242 $\frac{1}{2}$

Total ... 17 pictures.

597 $\frac{1}{2}$ sq. ft.

9 Frames at Value.

Certified
W. P. 5th May.113 ⁽¹⁾
5 May.

(1) This reference is to the number and date of the Duty Warrant, by which the sight has been perfected. The Landing Surveyor's approval of the value given for the frames should be certified on the warrant; but for prime duty-paid goods at value, his approval is notified in the landing-book, because the warrant does not necessarily accompany it.

SIGHT ENTRIES, continued :

The contents are calculated by cross multiplication, thus :—

Pictures—Square.

$$\begin{array}{r}
 \text{ft. in.} \\
 2 \ 6 \text{ length.} \\
 1 \ 8 \text{ breadth.} \\
 \hline
 2 \ 6 \\
 7 \ 6 \\
 \hline
 3 \ 1 \ 6 \\
 7 \text{ No. of Pictures.} \\
 \hline
 21 \ 10 \ 6 \text{ or } 21\frac{1}{2}
 \end{array}$$

Pictures—Oval.

$$\begin{array}{r}
 \text{ft. in.} \quad \text{in.} \\
 \text{Length } 9 \ 6 = 114 \\
 \text{Breadth } 6 \ 8 = 75 \\
 \hline
 570 \\
 798 \\
 \hline
 \text{Inches in an oval foot. } 183 \ 8550 \ (46\frac{2}{3} \times 5 = 233\frac{2}{3}) \\
 8418 \\
 \hline
 132 \\
 183 = \frac{9}{12}
 \end{array}$$

*Sight.*3 Red Book, fol. 2.

G. W. TINKLER.

21 May.

2 Cases *Millinery*, &c., further particulars unknown.

(49)

S & E 9/10

H. B. 21st May.

Custom-house Quay,
22 May. R. S.S & E 9Case, containing 7 Parcels, as under.
Rot. 410

SIGHT ENTRIES, continued :

Cartons.

3	17 Collars,	} All being Needlework at Value.
	6 ditto,	
	5 Cap pieces,	
	14 Habits,	
	12 Chemisettes,	
	27 ells Brussels Lace,	

Parcel.

1	...	41.	35.	18.	7.	15.	41	= 157 metres.	} Pillow Lace at Value.
								6 pieces 157 metres,	
								18 Veils.	

Cartons.

2 ... 2 doz. pairs Stays—*Goods Manufactured at Value.*1 ... 2 lbs. 4 oz. *Straw Hats.*

S & E 10. External 2 4 × 2 1 × 1 7

Case.

Rot. 409. Internal 2 3 × 2 0 × 1 6

In bulk. = 6 $\frac{2}{3}$ feet.

10 Silk Bonnets,	} <i>Millinery of Silk.</i>
16 Silk Caps and Turbans.	

Certified R. A. C. 22nd May ⁽¹⁾ .	Bonded 24-26 May.
--	----------------------

Sight.1 *Red Book*, fol. 3.

J. NORMAN.

24 July.

1 Case *Merchandise*, further particulars unknown.

(13)

H. M. 24th July.

J. N.

Galley Floor,
25 July,
J. H.

J. N.

Case, containing 5 packages.

Rot. 506.

Cartons.

2 *Dressed Feathers* at Value.

(In part D.Pd. 6-26 July.)

Parcels.

2	6 dozen Lip Salve,	} <i>Perfumery</i> at Value.	(Bonded in full 7-26 July.)
	3 „ Bandoline,		
	1 „ Sachets,		
	1 3 lbs. <i>Hard Soap.</i>		

Certified C. H. P. 25th July. •

(1) This examination, first recorded in the Blue Book, when the Sight is perfected by Bonding Entry, is transferred to the Red one (indicated by reference at the top of the entry), the Goods entered in the Locker's Book, and that officer's receipt taken at the foot of the account in the Red Book.

A Damage Claim.

6 Red Book, fol. 2.

J. BARBER.

17 May, 1850.

$$\frac{J}{B} \text{ 140 Boxes Cheese to be warehoused at Brewer's Quay.}$$

(17)

G. C. 17 May.

Galley Quay,
18 May,
C. J. C.

Cheese.

Tare, three pounds ea.

$$\frac{J}{B} \text{ J. L. 18 May.}$$

Boxes.	cwt.	qrs.	lbs.	
140 ...	81	3	9	gross.
	3	3	0	tare.
	78	0	9	net.
	12	1	19	allowed for damage.
	65	2	18	for duty.

Recd. in Bond, W. B.

Application having been made for a Damage Survey upon 26 cwt. 0 qrs. 4 lbs. of the above Cheese, accompanied by the proper Declarations required by the Regulation Act (p. 14), the Landing Officers, with the merchant proceed thereto, and having determined the amount each parcel is entitled to, the officers submit the same, describing the quantities in words at length for the Board's sanction; which having been obtained, the adjudication is written off at the end of the book, countersigned by the Landing Surveyor. Thus:—

Adjudged for damage on

cwt.	qrs.	lbs.		cwt.	qrs.	lbs.
17	1	16	Cheese, one-third part ...	5	3	5
5	3	17	„ three-fourth parts	4	1	20
2	2	27	„ four-fifth parts...	2	0	22
26	0	4		12	1	19

C. J. C. }
J. L. } 20 May, 1850.

The total amount is then deducted from the foot of the account as above. For cases in which merchants and the Crown officers cannot agree, see full directions for procedure at p. 124.

2 Blue Book, fol. 8.

AYLWIN & Co.

2nd Nov.

15 Barrels }
5 Kegs } Anchovies to be warehoused.

(17)

1
A —
20

B. D. 28th November

Fresh Wharf,
28 Nov.
C. D. C.

Anchovies.

	Brls.	cwts.	qrs.	lbs.
A—	5	1	2	0
	5	1	2	16
	5	1	2	9

15	4	2	25
----	---	---	----

	Kegs.		
5		3	27

5	2	24
---	---	----

60

80

or 640 lbs. gross⁽¹⁾.

270 lbs. tare.

370

123 lbs. for salt and pickle.

247 lbs. net.

Rec^d. under lock.

D. J.

Tare for barrels, fifteen pounds each; for kegs nine pounds each; and one-third allowed for salt and pickle.
J. C. 28th November.

(1) Hundred weights, quarters, and pounds, are reduced to pounds, as shown in the foregoing example, by multiplying the hundred weights by 12, carrying the product two places of figures to the right hand, then placing the quarters and pounds in pounds underneath, and adding the three lines together.

2 Blue Book, fol. 8.

J. AFLALO,

27 Nov.

5 Serons **Almonds**, not Jordan nor Bitter, in the Shells,
to be Warehoused.

$$\frac{A}{S}$$

(19)

J. C. 27th November.

London Docks, 27th November.

C. C.

Sweet Almonds, not Jordan.

Tare for serons, eight pounds each;
and two-third parts allowed for
shells.
J. B. 28 Nov.

A S	cwt. qrs. lbs.		
1		1	0 13
2		1	1 2
3		1	0 25
4		1	1 13
5		1	1 10
5		6 1 7	gross.
		1 12	tare.
		5 3 23	
		3 3 25	allowance for shells.
		1 3 26	net.
Warehoused at No. 2.			
R. B.			

Beer—Spruce.

Kegs.

50 landed.

5 allowed for filling up.

 45 ea. 1 gallon = 45 or 1 barrel 13 gallons for duty⁽¹⁾.

(1) N.B.—The barrel is computed at 32 gallons, as directed by G. O. 3rd Aug., 1842.

LA HOCQUE & Co.

1 May.

2 Trunks $1\frac{1}{2}$ doz. pairs **Men's Boots** exceeding 6 inches in height from the sole inside.

$\frac{1}{2}$	"	"	"	exceeding 4, and not exceeding 6 inches in height from the sole inside.
---------------	---	---	---	---

$\frac{3}{4}$	"	"	Shoes , not exceeding $2\frac{3}{4}$ in. in the quarter, nor 4 in. in the vamp from the sole inside.
---------------	---	---	---

3	"	Women's Shoes , trimmed.
---	---	---------------------------------

2	"	Boots , not trimmed.
---	---	-----------------------------

$\frac{5}{8}$	"	"	trimmed with Fur.
---------------	---	---	-------------------

2	"	Girls' Boots , not exceeding 7 in. in length.
---	---	--

10	"	Boot fronts , ... exceeding 9 in. in height.
----	---	---

10	"	"	not exceeding 9 in. in height.
----	---	---	--------------------------------

(51)

£11 14 1.

J. S. 1st May, 1847.

Coxe's Quay,

2 May, G. C.

La Hocque.

Rot. 9. Trunk 29 parcels.

Parcels. pairs.

10 each 2 = 20 = $1\frac{1}{2}$ doz. pairs **Men's Boots**, ex^c. 6 ins.

3 " 6 = 18

2 " 4 = 8

3 " 3 = 9

1 " 1 = 1

 $\frac{36}{1} = 3$ " **Women's Shoes**, trimm^d.

4 " 3 = 12

6 " 2 = 12

 $\frac{24}{1} = 2$ " ditto, not trimm^d.Re-exd. Rot. 9.
H. C. B. May 2.La Hocque.

Rot. 10. Trunk containing 61 parcels.

Parcels. pairs.

5 each 1 = $\frac{1}{2}$ " **Women's Boots**, trimmed.8 " 3 = 24 = 2 " **Girls' Boots**, not exceeding 7 in. in length.20 " 6 = 120 = 10 " **Boot Fronts**, ex^c. 9 in. in height.

20 " 6 = 120 = 10 " " not exceeding 9 do.

Parcels. pairs.

5 each 2 = 10, or $\frac{1}{2}$ " **Men's Boots**, exceeding 4, and not exceeding 6 in. in height.3 " 1 = 3, or $\frac{1}{4}$ " **Shoes**, not exceeding $2\frac{3}{4}$ inches in the quarter, nor 4 in. in the vamp.

Delivered as entered.

Cables⁽¹⁾.

Experiment has proved that a Rope 2 inches in circumference and 120 fathoms in length, will weigh 1 cwt.

Then, by squaring the circumference in inches and multiplying the product by the length in fathoms, we get 480. Hence 480 becomes a general divisor for cwt.

Thus to calculate the weight of a Cable 52 fathoms in length by 7 inches in circumference,

$$\frac{7 \times 7 \times 52}{480} = \frac{637}{120} \text{ cwt. qrs. lbs.} \text{ or } 5 \text{ } 1 \text{ } 6$$

Corks.

Corks—ready made.

Tare two lbs. ea. G. D. 6 May.	Bags.	cwts.	qrs.	lbs.
	2	1	0	6
				or 118 lbs. gross.
				4 lbs. tare.
				114 net.

Corks—squared for rounding.

Tare ten lbs. ea. G. D. 6 May.	Bags.	cwts.	qrs.	lbs.
	4	3	2	5 gross.
				1 12 tare.
				3 0 21 net.

Cambrics.

CG

†† 904 Bale containing A to E.

Rot. 94.

Boxes.	pieces.	inches.	inches.	sq. inches.
A	22 each	254	$\times 29\frac{1}{2}$	= 164,846
	4 "	260	$\times 80$	= 31,200
B	10 "	220	$\times 24$	= 52,800
C	30 "	190	$\times 22$	= 125,400
	66			374,246 or $41\frac{1}{2}$ pieces of

Plain Cambrics, each piece not exceeding 8 yards in length, nor $\frac{7}{8}$ of a yard in width.

D	40 boxes ea.	1 doz. = 40 doz.	<i>Cambric Handkerchiefs</i> , being articles manufactured of Linen, at value.
E	10 "	1 " = 10 "	<i>Embroidered ditto</i> , being Needlework, at value.

Examination.—When the boxes have been opened, assort the pieces according to their relative dimensions, and measure one or more of each assortment, thus: Take the folds; and, taking the length of an average one to half-an-inch, multiply the length by the number, adding thereto such odd measure as may be found, for the length of the piece. Then, taking the width to half an inch, multiply the length by the breadth, and this product by the number of pieces for the content of that parcel. Proceed in like manner with the others, and divide the total sum by 9072 (the number of square inches in a duty piece) for pieces; and the remainder by 1184 for eighths, treating fractional parts by the general rule, viz., taking one additional when over the half, but rejecting the half and under.

⁽¹⁾ Cables of Hemp or Coir are upwards of five inches in circumference; 5 inches and under are termed ropes.

Cassia Lígnea⁽¹⁾.

B	Boxes.	cwt.	qrs.	lbs.	lbs.
C	1	0	2	27	— 16
	2	0	2	22	— 15
	3	0	2	23	— 16
	4	0	2	20	— 16
	4 =	2	3	8	— 63
					or 316 lbs. gross.
					63 „ tare.
					253 „ net.

Cinnamon.

Bales.	cwt.	qrs.	lbs.	Re-weight,	cwt.	qrs.	lbs.
1	0	2	17	0	2	16	
2	0	2	15	0	2	14	
3	0	2	16	0	2	16	
3	1	3	20	1	3	18	
			or 216 lbs. gross.			or 214 lbs. gross.	
			18 „ tare 6 lbs. ea.	18		re-tare.	
			198 „ net.	196		net.	
				2		loss on re-wt.	
				198			

5 Butts, } Currants.
 3 Carroteels, }
 10 Boxes, Raisins.

Currants.

Butts.	cwt.	qrs.	lbs.	
1	17	2	9	tare.
2	18	2	14	
3	19	3	0	
4	20	1	0	tare.
5	16	3	26	
5 =	93	0	21	gross.
	14	3	25	tare at 18 per cent.
	78	0	24	net.

(1) Although a differential rate of duty exists, this article is usually found to be foreign. It is rarely prepared in the British Colonies, and generally imported from places in the East India Company's possessions, where Certificates of produce are not obtainable.

CURREANTS AND RAISINS, continued:

Carroteels. cwts. qrs. lbs.				
G — 1	.....	7	2	19
2	.....	6	3	21
3	.....	7	0	14 tare.
3	=	21	2	26 gross.
		3	1	6 tare 17 per cent.
Butts.		18	1	20 net.
5	=	78	0	24 „
Total		96	2	16

Raisins.

Boxes. cwts. qrs. lbs.				
R — 5	.....	2	1	24
5	.....	2	2	1
10	.....	4	3	25 gross.
		0	2	4 tare at 6 lbs. each.
		4	1	21 net.

Boxes tared six
lbs. each. A. S.
4 May.

To determine a *per centage tare*, one or more casks, of various weights, are selected, turned out and tared; and this tare, in proportion to its gross weight, is reduced to a per-centage on the total gross, thus :—Reduce the gross weight of the selected tarers into pounds, as also the tare of their packages, then multiply the pounds tare by 112, and divide the product by the gross pounds, and the quotient will be the per-centage tare required. In the present instance, numbers 1 and 3 are the selected butts, and number 3 the carroteel.

Butts.	cwts. qrs. lbs.				cwts. qrs. lbs.		
No. 1	17	2	9	tared	2	0	5
„ 3	19	3	0	„	3	3	20
	<u>37</u>	1	9		<u>5</u>	3	25
	444					60	
	<u>37</u>					109	
Then as 4181				:	<u>669</u>	:	112
					112		
					<u>1338</u>		
					669		
					<u>669</u>		
					4181)74928(17		
					4181		
					<u>33118</u>		
					29267		
					<u>3851</u>		
					4181	=	1

(17 $\frac{2}{3}$ + 19 $\frac{3}{4}$) 112, or 18 per cent.

WARRANTS AND RAISING, continued:

Carrotee].	Gross.			Tare.		
	cwts.	qrs.	lbs.	cwts.	qrs.	lbs.
No. 8	7	0	14	1	0	10
		84			12	
		14			10	
As 798				122		112
				112		
				244		
				122		
				122		
				798	13664	(17 $\frac{21}{98}$ or 17 per cent.
				798		
				5684		
				5586		
				98		

Then, to estimate a per-centage tare upon the cwt.—Multiply the cwts. by the given per-centage, which gives the tare in lbs. for that portion of the gross weight. Reduce the qrs. and lbs. to lbs., multiply as before, and divide by 112, adding the result to the former amount for the full tare. Or, multiply the cwts. as previously, and for the qrs. and lbs. take aliquot parts.

Thus 18 per cent. on			cwts.	qrs.	lbs.	cwts.		
			98	0	21			
			18		18			
			744		168			
			98		21			
			1674	112	378 (3			
For the 21 lbs. add			3		336			
28			4	1677	42			
			7	419	1			
			4	59	6			
			14	3	25			

N.B.—The per-centage tare on the 100 lbs. is worked after a similar manner:—Multiply the total pounds by the rate, cutting off two right-hand figures, and the remainder will be the tare sought. In all cases of taring, if the severed portion amounts to one-half, the next greater number must be taken; if less, then the fraction is discarded.

MISKIN & WHITE.

3 May.

50 Cases Eggs, 580 Gt. Hundred.

(13)

£25 7 6

(Endorsement.)

F & V—35 at 12½ 446½

10 „ 10 100

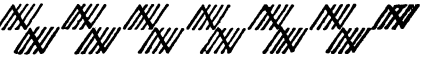
5 „ 6½ 33½

580

R. R.

4th May.

Nicholson's Wharf,
4 May, G. L.*(Partial Examination.)*F & V Cases Eggs tallied at 20⁽¹⁾.

		Gt. Hundred
1 Case		= 13 0
1 ditto	 21 odd.	= 10 21
1 ditto	 17 odd.	= 5 117

Say 50 Cases, 580 Gt. Hundred, as per endorsement.
Delivered.**Eau de Cologne⁽²⁾.**

26 Flasks Eau de Cologne (30 of such not exceeding 1 gallon).

Hats.

- 2½ doz. *Bast Hats*, not exceeding 22 inches in diameter.
 59 *Felt Hats*.
 24 *Hats of Silk and other materials*.
 3 lbs. 4 oz. *Straw Hats and Bonnets*.
 1 lb. 8 oz. *Chip Hats*.

⁽¹⁾ In tallying, either take the case entirely out into baskets, or take a mid-layer and multiply the quantity by the number of layers.

⁽²⁾ Imported in bottles of any kind other than the common flask, one or more bottles to be measured, and the contents charged as "Perfumed spirits," and the bottles to the rated glass duty to which they may belong. The measurement to be made to the tenth of a gill.—G. O. 1845 and 1847.

Isinglass.

Tare upon casks of 5 cwt. and above, eighty- four pounds each; upon casks under 5 cwt., seventy pounds each. R. A. O. 6th April.	Cask.			Taring at the back of the book.		
	cwt.s. qrs. lbs.			cwt.s. qrs. lbs.		
	J—1	.....	7 1 19	J—2	.....	6 3 25 ... 84
	2	.....	6 3 25 tare.	6	.....	4 2 9 ... 70
	3	.....	4 1 13	R. A. O. 6th April.		
	4	.....	4 3 7			
	5	.....	6 3 20			
	6	.....	4 2 9 tare.			
	6	=	35 0 9 gross.			
			4 0 14 tare.			
			30 3 23 net.			

Leaf Metal.

Parcels.	Packets.	Books.	Leaves.	
15 each	12 each	12 each	21	= 45360
5 „	12 „	12 „	17	= 12240

57600 or $230\frac{100}{17}$ packets of
250 leaves for duty.

Marble—Rough Blocks—Free.

	ft.	in.	ft.	in.	ft.	in.	
No. 1		14 6	×	2 9	×	3 0	= 119 7
2		10 0	×	1 6	×	1 3	= 18 9

138 $\frac{7}{17}$ cubic ft.

Ditto—Sculptured.

Tare one fourth part all'd.—J. B. 6th May.	Cases.			cwt.s. qrs. lbs.		
	2	.....		2	2	4 gross.
				0	2	15 tare.
				1	3	17 net.

Oranges and Lemons.⁽¹⁾

3 Chests measured each	ft.	in.	in.
Length.....	3	6	= 42
Breadth.....	1	8	= 20
Depth, exclusive of the Cone.	1	0	} = 15
Cone 9 — $\frac{1}{3}$ parts = ...	0	3	

Then $42 \times 20 \times 15 = 12,600$ cubic inches each; or,
3 Chests, above 7,800, and not above 14,000 cubic inches.

⁽¹⁾ Vide, "Oranges and Lemons, in 'Miscellaneous Orders,' as to measurement, when packages, are of the same mark, class, and description.

Otto of Roses, (being Perfumed Oil unenumerated.)

In the assessment of Otto of Roses, to determine the tare, collect the Turkish gross and tare in drachms, and with the English gross weight say, by proportion :

As the Turkish gross is to the Turkish tare, so is the English gross to the English tare.

	Turkish.	English.
Bottles.	Drachms.	cwt. qrs. lbs. lbs.
So, if 211 weigh	11,450 and 0	2 14 or 70 gross.
tare	5,463	
Then as 11,450 : 5,463 :: 70 :	33 $\frac{4569}{11450}$	or 33 lbs.—
deducted from 70, leaves	37 lbs.	Otto of Roses in 33 lbs.
Cut Flint Glass Bottles for duty.		

Paper Hangings and Stained Paper.

Pieces.	ft.	in.	ft.	in.	sq. ft.
15	45	6 × 2	3		1535·7
10	40	8 × 1	6		610·0
					<u>9)2145·7</u>

238·4 or 238 sq. yards for duty.

N.B.—Carpets are returned in a similar manner, but pay duty at value, being estimated by the square yard.

Quinine (Sulphate of) for Taring, see p. 128.

Bottles.	cwt. qrs. lbs.
200	0 1 16

Allowed for paper, corks, and wax, one hundred and four ozs.; all. for Glass, two oz. each bottle. — H.C.B. 1 July.	lbs.	oz.
	or 44 =	704 gross.
		104 tare for paper, &c.
	<u>600</u>	
	400	„ bottles.
	<u>200 net.</u>	

In 25 lbs. *White Flint Glass Bottles* not cut nor ornamented.

REPACKING.

This operation arises from the merchant's desire to break the bulk of his goods, it may be for delivery piecemeal, to pay duty on one portion, and to export the remainder of a particular package. It is performed in the Bonding Warehouses, under the supervision of a Landing Waiter, at the proprietor's request directed to the Comptroller of Warehousing accounts. For this purpose, a special book is issued by the warehouse-keepers and given to the merchant containing the merchant's name, date of bonding entry, marks, numbers, contents, &c., of the package to be divided. Under this, the re-packing account is entered, showing any gain or loss the goods may have sustained by the operation. Similar particulars are entered in the Locker's ledger, and signed by the Landing Officer, with the date of repacking, to guide him in delivering by parts. The Book is then either given to the merchant, to be returned to the Warehouse-keepers, or forwarded to them by their messenger. Thus:—

Merchant's Request.

We request to repack AL — 641 Case Coral Beads, ex Neptune, Jones @ Messina, warehoused 16 May, 1849, into 3 parcels.

For PARAVAGNI & Co.,

J. SMITH.

26 June, 1850.

Entry and Order.

16 May, 1849.

PARAVAGNI & Co.

AL — 641 — 1 Case 26 lbs. 3 oz. Coral Beads.

(44)

May be repacked,

W. JAMES,

26 June, 1850.

Examination.

Custom House Quay,

27 June,

J. L.

Repacked into

No. 1. Paper parcel.	4	10	} Coral Beads at value.
2. ditto	12	3	
3. Original case.	9	1	

26 2

26 3 original weight.

0 1 deficiency on repacking.

Currants.

AA 4—1 Butt Currants to be repacked into 4 Barrels.

	cwts.	qrs.	lbs.	
Original weight....	17	1	21	gross.
	2	3	23	tare (allowed).
	14	1	26	net.
			6	difference of tares.
	14	2	4	actual net.

Reweighed prior to repacking.

	cwts.	qrs.	lbs.	
	17	1	9	gross.
	2	3	17	actual tare.
	14	1	20	net.
			12	loss on re-weight.
	14	2	4	

Repacked into

	cwts.	qrs.	lbs.		Tare.	cwts.	qrs.	lbs.
AA 4 barrel...	4	2	0	.....	0	3	2	
" 3/4 "	4	1	14	.....	0	3	5	
" 1/2 "	4	1	11	.....	0	3	1	
" 1/4 "	4	1	10	.....	0	3	9	
	17	2	7		3	0	17	
	3	0	17	tare.				
	14	1	18	net.				
			2	loss on repacking.				
			12	loss on reweight.				
	14	2	4					

Rice, for Cleaning.

Original weight delivered.

Bags.	cwts.	qrs.	lbs.	
459	701	3	14	gross.
	8	0	22	tare 2 lbs. each.
	693	2	20	net.

Reweighed on return.

Bags.	cwts.	qrs.	lbs.	
400	606	2	14	net.
	16	1	0	allowed 3 per cent. for dross.
	622	3	14	
	70	3	6	deficiency for duty.

Sight Entry.

A. DAVIS & Co.

1st August, 1848.

2 Cases Merchandise, further particulars unknown.

Deposit, £1.

(13)

J. H. 2/8

A J D 9157

No. 9, Brewer's Quay,

3rd August.

G. H. B.

Case

Rot. 37.

60 doz. Needle Cases

6 „ pairs Bracelets

} *Goods manufactured at value.*

Notes.

6 Accordions 15 = 90

19 „ 21 = 399

6 Flutinas 29 = 174

6 „ 29 = 174

} *Musical Instruments at value.*

352 gross Penholders

20 „ Eyelets (for Stays)

7 lb. Tinsel

} *Copper Manufactures at value.*

A J D 9156.

Case.

Rot. 38.

36 doz. Masks (?)

20 „ Pipes

3 „ Pipe Stems

15 „ Pipe Bowls

2 „ Book Marks

5 $\frac{3}{4}$ „ Rosaries

3 „ Crucifixes

3 gross Watch hands, gilt

21 doz. Dominoes (?)

 $\frac{1}{2}$ „ Bird Cages

2 pots Curry Powder

7 bottles Iodine

5 bottles Chutney sauce

1 peck Bran

5 lbs. Newspapers

1 quart Naphtha

3 Boxes fitted

2 Work Boxes

2 Vases of Shell Flowers

3 Ormolu Lamps

1 Mounted China Vase

6 Ivory Figures

2 lbs. Litmus

} *Goods Manufactured at value.*

(1) Masks without whiskers, and not of wax are deemed to be toys.

(2) Dominoes under double nine in a set, are deemed to be toys.

MERCHANDISE, continued:

8 doz. Root Snuff Boxes	}	<i>Boxes at value.</i>
2 gross Composition do.		
10 „ Metal do.		
3 Figures (for clock tops)	}	<i>Manufactures of Bronze at value.</i>
2 Tazzas		
1 Group		
3 Groups	}	<i>Bronze Works of Art (?)—free.</i>
5 Figures		

Cases. Boxes.

40 ea. 20 ea. 500 = 40,000 *Pens at value—free.*

20 gross purse Tags	}	<i>All being Steel Manufactures at value.</i>
5 doz. ditto Garnitures		
10 „ Watch Springs		
2 „ „ Chains		
27 „ Small Tools		
1 „ Vices		
1½ „ Saws		
2 gross Watch Hands		
27 doz. 30 Jointed Dolls	}	<i>All being Toys at value.</i>
5 „ 0 „		
3 gross Lead Toys		
5 doz. Magnetic Swans		
1 „ Tea Services		
1 „ Views		
2 gross Watches		
1 „ Games		
12 doz. Bandoline	}	<i>Perfumery at value.</i>
3 gross Sachets		
1 „ Shaving Paste		
1 „ Tooth Powder		
31 <i>Cameos at value.</i>		
21 doz. Brooch pieces	}	<i>All Agates cut or manufactured at value.</i>
2 gross Coat Studs		
1 „ Seal Handles		
200 „ Pencil Tops		
2 „ Penholders		
1 „ Bars		
2 doz. Wafer Stamps		

Certd. C. H. P. 4 Aug.

27

4 Aug.

(1) Bronze works of Art are restricted to purely ornamental pieces, real or copied, from the antique—not such manufactures as are usually merchanted.

Silks.

Before packages containing silk goods or leather gloves are opened, the landing-waiter should take the external dimensions, and, after opening, the number of parcels, and internal dimensions from which the cubical content is deduced. With silks, he assort the goods, for their several rates of duty, weighing such as pay by weight, and classifying for convenient estimate such as pay at value. The Landing Surveyor, having satisfied himself with the account thus far taken, selects cartons, papers, &c., for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c., he chooses without reference to average weights, but those on solid wooden blocks are specially treated thus :—A carton of average weight in each size is found, the ribbons turned out, weighed, and a proportionate number of average pieces selected for stripping, the blocks being duly marked for identity. The tares of each—blocks and cartons—are separately taken at the back of the book, with decimal weights of 100 parts to the lb., as previously stated, written off, deducted, and the accounts made up, as shown below. Gloves simply require tallying.

Sight Entry.

C. WILKINSON.

17 June.

2 Cases Silk Manufactures.

1 „ Gloves, &c., further particulars unknown.

{17}

Deposit £150.

M.D. & Co. $\frac{501}{508}$

D. St. Q. 18th June.

		Galley Floor,	
		19 June, F. F.	
M.D. & Co. 501	}	External 4	9 × 3 2 × 1 4
Rot. 175.		Internal 4	8 × 3 0 × 1 2
Containing 85 packages, as under.		Content 16 $\frac{1}{2}$ ft.	

Silk Ribbons of more than one colour—(Solid blocks).

Cartons.	cwt.	qrs.	lbs.	oz.	
8	0	2	14	8	Tared twenty two lbs. four- teen oz. H. C. B. 20th June.
			or 70	8 gross.	
			22	14 tare.	
			47	10 net.	

Figured Gauze Ribbons—(Wooden Cylinders).

Cartons.	qrs.	lbs.	oz.	
9 and	2	6	5	Tared thir- teen lbs. se- ven oz. H. C. B. 20th June.
Out of 1—11 pieces }	or 62	5 gross.		
	13	7 tare.		
	48	14 net.		

SILKS, continued:

Plain Silk Velvet Ribbons—(Bands).

Cartons.	cwt.	qrs.	lbs.	oz.
20	0	1	5	9
			or 33	9 gross.
				4 10 tare.
				28 15 net.

Tared four
lbs. ten oz.
H. O. B.
20th June.*Plain Velvet—(Broad Stuffs).*

Cartons.	Pieces.	cwt.	qrs.	lbs.	oz.
14	30	0	1	16	4
				or 44	4 gross.
					0 2 tare.
				44	2 net.

Tare for
Tickets, two
oz.
H. O. B.
20th June.*Plain Crape—(Broad Stuffs).*

Cartons.	Pieces.	lbs.	oz.
21	42	26	4 net.

12 Cartons, *Artificial Flowers, partly Silk*, at Value.

M.D. & Co., 502	} Case.	Exterior 3	2 × 2	1 × 0	10
Rot. 176. Containing		Interior 3	0 × 2	0 × 0	9
34 packages, as under.					= 4 $\frac{6}{12}$ ft.

Plain Satin Ribbons, of one colour only—(Bands).

Cartons.	cwt.	qrs.	lbs.	oz.
20	1	0	21	0
			or 133	0 gross.
				7 15 tare.
				125 1 net.

Tared seven lbs.
fifteen oz.
H. O. B.
20th June.*Gauze Ribbons, mixed with Silk of less proportion than one-half part—(Pasteboard and Strips).*

Cartons.	lbs.	oz.
6	25	8 gross.
		8 3 tare.
		17 5 net.
1	3	5 net, <i>Fancy Silk Net.</i>

Tared eight lbs.
three oz.
H. O. B.
20th June.

SILKS, continued:

Parcels.	Cartons.
1 ... 7 Veils,	1 ... 21 Barège Shawls ⁽¹⁾ ,
16 Reticules,	12 " Scarves ⁽¹⁾ ,
1 ... 54, 17, 34 = 105 metres	7 ells Bonnet Plush,
Barège ⁽¹⁾ ,	13 " Damask,
1 ... 3 Parasols,	1 ... 6 doz. Mitts,
2 doz. Glove Bands,	1 ... 4 " Gloves.
1 " Neck-ties,	
3 gross Watch Guards.	

All being *Silk Manufactures* at value.

lbs. oz.	
1 ... 4	2 Articles, Manufactures of Silk, Broad Stuffs ⁽²⁾ .
3	1 Articles, Manufactures of Silk Veleet, Broad Stuffs ⁽²⁾ .
0	6 Silk Gauze, Broad Stuffs.

M.D. & Co. 503.	}	External	2	5	×	1	8	×	1	2
Case.		Internal	2	4	×	1	6	×	1	0
Rot. 174. Containing										= 3 $\frac{6}{13}$ ft.
40 cartons & 5 parcels, as under.										

Parcels.	lbs.	oz.	
5	18	9	net, Plush for Hats.

Cartons.	doz.	Habit.	Women's.	Men's.
15 each	6	=	90	
7 "	4	=	28	
3 "	3	=	9	
7 "	2	=	.....	14
1 "	1	=	.....	1
7 "	5	=	.....	35
			127	15
				35

Duty Paid,
114, 20 May.

Say 127 doz. pairs	Habit,	}	<i>Leather Gloves</i> ⁽³⁾ .
15 "	Women's,		
35 "	Men's,		

Certified, R. A. O. 19th June.

⁽¹⁾ When the warp or shoot is wholly composed of Silk, the article is liable to duty as *Silk Manufactures*; when of less proportion, it is chargeable as "*Goods Manufactured*."

⁽²⁾ On the Warrant, the Landing Surveyor must approve the Rated Duties for these goods, when it is paid by weight.

⁽³⁾ Embroidered Leather Gloves pay the rated Duties as gloves, not as embroidery at value.

TARING.

Silk Ribbons of more than one colour—(Solid).

M.D. & Co. 501 Case.

No.	Cart.	Parts.
1	1/8	62 (<i>weight of carton.</i>)
	3/12 pieces $56 \times 4 =$	224 (<i>do. of internal blocks.</i>)
	<i>Total of ea. carton</i>	$286 \times 8 = 2288$
		or 22 lbs. 14 oz.
		H. C. B. June 20

Figured Gauze—(Cylinders).

No.	Cart.	Parts.
2	1/5	65
	3/24 pieces $12 \times 8 =$	96
		161 805
3	1/4	64
	4/16 pieces $15 \times 4 =$	60
		124 496
	11 pieces	41
		13.42
		or 13 lbs. 7 oz.
		H. C. B. June 20.

Plain Velvet—(Bands).

No.	Cart.	Pieces.
4	3/15 ... 43	= 215
5	1/5 ... 41	= 205
	133 Bands (allowed for)	40
		4.60
		or 4 lbs. 10 oz.
		H. C. B. June 20.

TARING, continued:

Plain Satin Ribbons—(Bands).

M.D. & Co. 502 Case.

No. Cartons.	Parts.
1 — 3/12 105 + 12 = 117 468	
2 — 1/5 40 + 4 = 44 220	
3 — 1/3 31 + 4 = 35 105	

7.93

or 7 lbs. 15 oz.

H. C. B.
June 20.*Mixed Gauze—(Pasteboard and Strips).*

No. Cartons.	Parts.
4 — 1/6 64	
3/24 pieces .. 9 + 8 = 72	

136 8.16

or 8 lbs. 3 oz.

H. C. B.
June 20

SPIRITS.

Spirits chiefly consist of alcohol and water, the specific gravity being less than that of water, and varying in exact proportion to the amount of alcohol contained therein. Therefore the *strength* of the liquid is assessible from its weight. And hence the principle of the hydrometer—an instrument by which this relative quality is easily tested. Cordials however, or Spirits mixed with Saccharine, effectually resist the action of the instrument, and its precise strength, so blended, cannot be ascertained thereby. Full directions for use, in the work containing the necessary tables of reference, accompany the hydrometer.

Spirits in Casks are contented and charged to one gallon. Fractional parts *on the strength*, are discarded when below, and have an additional gallon charged, when amounting to $\frac{1}{16}$ th parts thereof. When they are of a less content than twenty gallons however, whether racked casks or ullages, duty should be charged on the strength to the tenth part of a gallon.

Bottled Spirits are chargeable on strength to the thirty-second part of a gallon, fractional parts being taken when exceeding, and discarded when not exceeding one-half part of a gill.

Overproof and underproof are similarly calculated, separately shown, balanced, and the surplus added to, or deducted from, the liquid content of the parcel (!) to shew the number of hydrometer proof gallons.

(!) For authority vide G. O. 18th June, 1825; B. M. 16th Feb. 1827, and G. O. 1825, 1826, 1827, 1828, 1829, and 1830.

SPIRITS, continued :

EQUIVALENT TABLE OF DECIMALS.

Tenths and Gills, up to 1 Gallon.

Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.	Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.
·03 =	1		·53 =	17	
·06 =	2		·56 =	18	
·09 =	3 = 1		·59 =	19 = 6	
·13 =	4		·62 =	20	
·16 =	5		·66 =	21	
·19 =	6 = 2		·69 =	22 = 7	
·22 =	7		·72 =	23	
·25 =	8		·75 =	24	
·28 =	9		·78 =	25	
·31 =	10 = 3		·81 =	26 = 8	
·34 =	11		·84 =	27	
·37 =	12		·88 =	28	
·40 =	13 = 4		·91 =	29 = 9	
·43 =	14		·94 =	30	
·47 =	15		·97 =	31 [1 gall.	
·50 =	16 = 5		1·00 =	32 = 10, or	

*Spirits gauged in Cask are Booked thus :—**Rum—being Spirits not sweetened.*

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength.		Content.
							Over.	Under.	Over. Under.
R—1	30·2	22	26·1	22·6	52	48	23·6	—	11 —
2	30	22	26·6	23·5	53	50	—	29·7	— 15
							—		—
2 Casks.							98		11 15
							4 Under.		11
							—		—
							94 Gallons for Duty.		4

Geneva—Spirits not sweetened.

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength.		Content.
							Over.	Under.	Over. Under.
G—1	28·0	17·4	20·3	18·2	29	27	15·2	—	4 —
							4		—
							—		—
							31 Gallons for Duty.		

The contents are cast by the sliding rules, according to directions to be found in the Gauger's instructions; and the strengths, after being ascertained by the hydrometer, are thus worked :—

SPIRITS, continued :

R—2	Ullage Content.	G—1	Ullage Content.
	50 Gallons.		27 Gallons.
	29·7 Strength U. P.		15·2 Strength O. P.
	<u>14·850,</u>		<u>54</u>
			135
Then 50	Gallons		27
less 14·850	Underproof.		<u>4·104,</u>
			or,
=	35·150 or 35 Proof Galls.		4 Gallons Overproof.

9 Cases of Wines, Cordials, and Spirits, in bottle.

French Wine.

J. R. 26/7.

Case.	Reputed Qts. Pts.		lbs.
C.S.F.—1 ...	48	(white Glass)	9 per doz. (2 broken).
2 ...	72	(C. Glass)	15 "
B.R. 3 ...	34	(white Glass)	9 " (2 broken).
4 ...	50	(C. Glass)	" "
5 ...	35	{ 25 " "	" "
		{ 10 white Glass	24 " (1 broken).
	<u>167</u>	<u>72</u>	
	or 33½ gallons in		
	cwts. qrs. lbs.		

90 White Flint Glass Bottles, not Cut, &c.
and 1 2 8 C. Glass Bottles.

Cordials, being Sweetened Spirits.

Bottles 9 lbs. per doz.

Case.	Bottles.	Gills.
" 6 ...	36 ea 2½	= 2½ gallons Sweetened Spirits,
		in 27 lbs. C. Glass Bottles.

Brandy, being Spirits not sweetened.

Bottles 9 lbs. per doz. for Nos. 7 and 8, and 7 lbs. per doz. for No. 8.

Case.	Liquid. Bottles. Gills.	Galls. Gills.	Strength. O. P. U. P.	Gills. O. P.	Gills. U. P.
7 ...	24 ea 5½	= 3 30	— 5·6	—	7
8 ...	60 " 2½	= 5 5	— 6·7	—	11
9 ...	72 " 5½	= 12 0	4·9	19	—
		<u>21 3</u>		<u>19</u>	<u>18</u>
		1		18	
		<u>21 4 galls. Pr. Spirits</u>		<u>1</u>	
	cwts. qrs. lbs.				
	in 0 3 23 C. Glass Bottles.				

SPIRITS, continued:

In Wine computations, 6 Reputed Quart, or 12 Reputed Pint Bottles, are considered equal to one gallon; but for Spirits a few average bottles, one in each parcel, are measured to Gills, and cast out, as shown below.

The weight of Glass Bottles, when of the ordinary kind, is determined by the scale, approved by G. O. 13th Aug., 1842, *vide* p. 127. When they differ therefrom, a few are weighed for average.

Cordials.

Case.	Bottles.	Gills.	Gills.	Galls.
RR — 6	 36	ca. $2\frac{1}{2}$	= 90	or $2\frac{2}{3}$

Brandy.

Case.	Bottles.	Gills.	Gills.	Galls.	Galls.
BR — 8	 60	ca. $2\frac{1}{4}$	= 165	or $5\frac{5}{12}$	$\frac{11}{12}$

6·7 strength U. P.

1155

990

11·055 or 11 Gills Underproof.

Sugar, not equal to white clayed.

		Gross.			Tare.				
		Hogheads.	cwt.	qrs.	lbs.	cwt.	qrs.	lbs.	
British Plantation tares allowed. G. D. 5 October.	VD—1	.....	16	2	9	.....	1	2	0
	2	.....	10	3	6	.....	1	0	0
	3	.....	14	1	21	.....	1	2	0
	4	.....	18	2	0	.....	1	3	0
	4	.....	60	1	8	gross.	5	3	0
				5	3	0	tare.		
			54	2	8	net.			

super tare allowed,⁽¹⁾
G. D. 5 October.

Sugar Candy.

Boxes.	cwt.	qrs.	lbs.
P — 3		1	1

5 net.

Refined Sugar.

Loaves.	cwt.	qrs.	lbs.
„ — 5		1	2

7 net.

(1) The capacity of the cask being greater than its contents indicate, for a portion having been washed out during the voyage, a super tare is claimed thereon and allowed.

Tare one-third part.
G. D.
5 October.

Succades,
(Fruit or Vegetables preserved in Sugar).

Jars.	cwt.	qrs.	lbs.	
3		0	1	11
				or 89 gross.
				13 tare.
				—
				26 net.

Tamarinds.

Keg.	cwt.	qrs.	lbs.	
1		0	3	17 gross.
				20 tare $\frac{1}{2}$ part.
				—
			0	2 25
				or 81 lbs. net.

Watches.

R. G.—7401 Box, containing 7 Cartons.

Out of 7 Cartons.	1641/1646	— 6 plain,	} @ Robert Genève.
	4187/4142	— 6 „	
	4507/4510	— 4 hunter,	
	—	16 silver.	
	5106/5110	— 5 enamel dials, metal domes,	} Banté @ Genève.
	4327/4332	— 6 gold ditto, „	
	4881/4886	— 6 enamel backs, gold domes,	
	3721/3724	— 4 lever hunter,	
	—	21 gold— <i>Watches</i> at value.	

Worsted Yarn.—(Dyed)(¹).

Tare for pe-
per and strings,
Six oz. each.
R. C. 3 June.

Bundles.	cwt.	qrs.	lbs.	
50		0	1	25
				or 53 gross.
				19 tare.
				—
				34 net.

(¹) For distinctive rates, see "Yarn," in *Table of Duties*.

• Wood Goods.

Hewn Timber.

Piece. Length. Breadth. Thickness.

1 ... 40½ ... 14 ... 14½ = 57, or 1 load 7 feet for duty.

Sawn Deals.

Pile.	Length.	Breadth.	Height.	Cubic ft.
1 ... 400 ...	12	0 × 7	8 × 10	6 = 966
2 ... 360 ...	16	0 × 7	8 × 9	2 = 1124
5 ... 16	0 × 3	10 × 0	3 = 15	
765				2105, or 42 loads 5 ft.

Lathwood.

Pieces.	Length.	Breadth.	Height.	Cubic ft.
1641 ...	8	0 × 6	0 × 6	0 = 288
534 ...	4	6 × 6	0 × 3	6 = 94
2175				382, or 1½ ⁵⁶ / ₁₈ fathoms.

Laths, being Sawn Wood.

Bundles.	Length.	Breadth.	Height.	Cubic ft.
50 each 100 } and 90 odd.	6	0 × 6	0 × 6	0 = 216, or 4 loads 16 ft.

Gt. H hd. qrs.

3	1	25	Handspikes not exceeding 6 ft. in length.
2	1	9	Spars 4 to 6 in. in diameter.
0	3	4	Ditto under 4 in. in diameter, and above 22 ft. in length.
0	0	26	Ditto under 4 in. in diameter, and not exceeding 22 ft. in length.

Firewood is usually tallied by the quarter fathom; being sawn into lengths of 18 inches, it is packed in a frame 6 ft. by 6 ft., and afterwards reduced by splitting deal ends twice, batten ends once; and wood generally, so that it shall be inapplicable to any other useful purpose.

MODES OF ASSESSMENT, &c.

With Timber and Wood, 8 Inches square and upwards, and Round Wood 9 inches in Diameter and upwards—exceeding 10 feet in length—the Length should be taken to half a foot, the breadth, thickness, diameter, or quarter-girt, to the quarter of an inch, and the content cast out to an entire foot;—not exceeding 10 feet in length—the content must be computed to half a foot.

Wood, continued :

Oak Knees, 8 inches square and upwards, under 5 feet in content ; *Balks*, or *Fir Quarters*, 5 and under 8 inches square and exceeding 1 foot in content, should, in like manner, be measured separately, and contented to half a foot.

Balks or Timber, 5 inches square or upwards exceeding 2 and not exceeding 5 feet in content, the length to be taken to one-quarter, and the content computed to one-tenth of a foot.

— or *Fir Quarters*, under 5 inches square, may be cubed in bulk, or 60 pieces piled together, the average length struck, height and width taken to their full extent in feet and inches, and the content of the entire number ascertained therefrom.

Wainscot Logs.—The length to be taken to the quarter of a foot, breadth and thickness to the quarter of an inch, and the content computed to half a cubic foot.

Spars, 6 inches in diameter, and upwards, must be measured and returned as “Hewn Timber,” and content charged to half a foot.

— under 6 inches in diameter are taken by tale.

Birch Hewn, not exceeding 3 feet in length, nor 8 inches square ; *Laths sawn or rent*, and other *Wood*, not exceeding 2 feet in content. —The length, height, and width of the pile should be taken to their full extent in feet and inches, and the content cast out in loads and feet.

Lathwood of various lengths and Firewood (1) are measured in a 6-feet frame, and reduced to fathoms of 216 cubic feet.

Foreign Deals, Battens, Boards and Planks, may be taken by scale, or being assorted into similar lengths, breadths and thicknesses, are piled and thus cubed :—

— If there be 4 Great Hundred Deals or Planks, or 6 Great Hundred of Battens or Boards in one Pile—all dimensions should be taken to the quarter of a foot and the Content computed to an entire foot.

— If there be less than the above quantities—length should be taken to the quarter of a foot, breadth and height to an inch computing the content as before to an entire foot.

— When a pile consists of several dimensions, the fractional parts in the computation of each section, must be added together, and the final fraction on the total content of the pile only rejected.

— (2) Exceeding 21 feet 3 inches in length, and Oak Plank under

(1) Firewood may be framed whole and subsequently reduced.

(2) Deals and wood measured singly must have a progressive number, and the contents scribed on each piece.

Wood, continued :

21 feet in length—at the option of the importer, may be measured singly, or averaged from the measurement of 1 in 10 of each parcel of like dimensions, the length being taken to one-quarter of a foot; breadth and thickness to one-quarter of an inch, and the content cast to one-tenth part of a foot.

Colonial Deals, &c., are similarly assessed, except when the importer furnishes a specification containing the numbers and dimensions of the goods, with the total cubic measurement. In this case, the landed quantities are compared, the specification computed, and an average content of 120 pieces struck. The Landing Surveyor then permits the delivery of the cargo by tally, writing off the average found on the 120 pieces to half a load only, by rejecting the surplus when under one-quarter or three-quarters of a load, and charging to the next higher degree when exceeding those points.

Planed or Dressed Woods must be measured after the above modes, according to their peculiar character or dimensions.

Railway Sleepers.—For the proper modes of assessing these and other like irregular goods, vide "*Wood*," in "*Miscellaneous Orders*."

Staves are taken by average measurements. Piles of 360 of each kind, and under that number the whole pile, being cubed, with all dimensions taken to the inch.

<i>Handspikes</i>	—exceeding 7 feet in length,	} Are all taken by tale.
<i>Ditto</i>	not exceeding 7 feet in length,	
<i>Spokes</i>	exceeding 2 feet in length,	
<i>Ditto</i>	not exceeding 2 feet in length,	
<i>Oars</i>	Rough or made up,	

Wastewood, being Billet or Brushwood, is estimated in the bulk, *ad valorem*.

Teak Wood, Ship Building Woods admitted on the same terms as *Teak Wood*; *Furniture Woods* and *Dye Woods* (estimated by the ton), being free of duty, accounts of the masters of Government yards, merchants, wharfingers, and of the several dock companies, may be taken for the specific quantities, after due examination by proper landing officers.

EXPORTS.

THE nature of the important business transacted in the Searcher's offices connected with the lading of outward-bound ships, be it Stores or Merchandise, may, it is hoped, be readily gleaned from the following observations and descriptions.

General Remarks.—Searchers.—The Customs' Regulations affecting exports and imports differ in many material particulars; and the practical application of the former is entrusted to a special division selected from the general body of landing officers, designated Searchers.

The Searchers superintend the shipment of all descriptions of goods exported as merchandise; exciseable articles upon which bounty or drawback is allowed; and bonded goods, free of duty from the warehouses, shipped as stores for the use of vessels proceeding to foreign parts.

Cargo, outwards and inwards.—As a general rule, vessels are not permitted to take in outward cargo, until their inward one be entirely discharged; but as many ships will not safely float empty, and it is designed to lade heavy goods at the bottom in lieu of ballast; upon certificate being furnished by the Tide-surveyor that the vessel requires stiffening, and upon entry of the goods outwards, the Searchers may issue a stamped note, authorising the receipt of such cargo before her discharge inwards be completed (¹).

Merchandise—how exported.—Merchandise is legally exported on cocket and bill after the following manner:—All cockets (except those for Customs' bounty or drawback goods), must be prepared by the exporter, and signed by the collector. Such cockets as form the exceptions above named, are filled up by the cocket writers from the exporter's warrant, and are signed by the Collector and Controller. In all cases of exportation of warehoused goods, bond is required to be given. A warrant for cocket and a bond note must be prepared by the exporter and presented at the Bond Office. When the bond is fully executed, these papers are returned to the exporter, signed by the Clerk of the Bonds. The warrant and cocket must then be taken to the Cocket Office, where they are examined, and the cocket is signed and returned to the exporter, who then becomes responsible for the proper use of the same.

Bonded Goods.—For these a cocket, shipping bill, bond note, locker's order, and slip,—if removed by a licensed carman from one dock or station to another—also a dandy note, are delivered to the warehouse-keeper, in whose custody the goods may be. After examining and signing them, he returns to the party, the cocket, shipping bill, locker's order, and, if there be one, the dandy-note; retaining the bond note and slip.

(¹) B. M. 19 July, 1848.

EXPORTS, continued :

• In case the goods are to be cleared from the station where they lie, the documents received from the warehouse-keeper, together with a pricking note properly filled up, are presented to the Searcher there, who compares them, and, if correct, countersigns the locker's order as authority for that officer to deliver the goods specified therein for shipment; and on receiving them from the warehouse, if found in every respect to correspond with the endorsements on the cocket and bill, the Searcher permits the shipment. In the event of the vessel loading at another station, the goods are delivered into the charge of a licensed lighterman or carman. If the former, with a black, if the latter, with a red, pricking note ⁽¹⁾, properly signed and stamped, as authority for the master to receive the goods on board his ship, the lighterman giving a receipt on the face of the shipping bill for the goods he undertakes to convey. On removal by a licensed carman, the dandy-note, bearing the exact time of departure endorsed, is given to him; which, immediately upon arrival with the goods, he delivers to the Searcher's Shipping Officer, that a notification on the dandy-note of the precise time of arrival may be made, whereby the Searcher is apprised how long the goods have been in transit—an important particular in determining the strictness of his examination previous to allowing their shipment.

The cocket, shipping bill, and pricking note, having reached the Searcher, the goods are examined on the bill and shipped. The particulars on the dandy-note are compared with those on the locker's order—which, after being returned to the warehouse-keeper, with the locker's attestation, is forwarded through an official channel to the Searcher, who, signing it when correct, returns the order to the warehouse-keeper, as a notification of the shipment of the goods, that they may be discharged from his books, and the merchant's bond subsequently cancelled.

Goods imported for immediate transshipment.—The merchant having duly complied with the requisitions of the B. M., 18th May, 1850, &c., and given bond accordingly, enters his goods outwards, lodging the cocket, bill, bond note, and a copy of the vessel's inward report, with the Registrar, in lieu of the Searcher; obtaining from him thereupon an order for the discharge of the goods from the vessel into the charge of a Tide-waiter, who is on no account to leave his goods. On arrival at the Docks, or station, the lighterman or merchant acquaints the Registrar, who thereupon signing the cocket and bill, with the date and hour, transmits them officially to the Searcher, or specially appoints a Searcher for the shipment, who forthwith

(1) A Black Pricking Note is used when goods are removed by water, and a Red Pricking Note when shipped from the quay.

Partial Shipments (such as Deals, &c.).—In cases where a second pricking-note cannot be obtained, the locker should endorse the part delivered upon the original pricking-note, so that it may accompany the lighter to the ship, and be duly receipted.—B. O. 26th Nov., 1849.

EXPORTS, continued :

visits the lighter, and satisfying himself as to the identity of the goods, &c., by superficial or a partial examination, as the particular case may seem to require, issues a pricking note for delivery of the goods into the export vessel. When made shipped, the cocket and bill are forwarded to the Clearing Searchers by the Searcher. He also makes a short copy for the landing account in a blue book, furnished by the Registrar, which, when complete, the latter forwards, with his remaining documents, to the Jerquer, to check the transaction. For further particulars, *vide* "*Transshipment Goods*," in the "*Miscellaneous Orders*."

British or Free Goods.—British or free goods are shipped simply upon cocket and bill, containing a correct endorsement of their particulars, agreeably to the classified list (¹), and a declaration of their several values, signed by the exporter or his representative. When free goods are to be conveyed by a lighterman to the export vessel, a note prepared by the shipper, bearing the marks, numbers, and description of packages, with the name of the vessel, master, and port of destination, is presented to the Searcher, with the cocket and bill; finding this note accord with the cocket and bill, he stamps and delivers it to the lighterman as his authority that the goods be received on board.

Stores for Shipment.—For bonded stores, and goods shipped as stores subject to drawback, the master or owner signs, in the presence of the Searcher at the principal office, a request note specifying accurately the goods he requires for the use of his vessel; and having given bond for their proper disposal, a black and red store bill, endorsed with the particulars, are signed by the Office Searcher; the former, as an authority to the warehouse-keepers to deliver the goods into the charge of the Searcher at the station where they are intended to be cleared; and the latter as his permit that such stores go for shipment. The further proceedings in respect to locker's order, slip, dandy, and pricking notes, are the same in the clearance of bonded stores as those described in shipping goods from the warehouses.

Examination.—The examination of goods and stores by the Searcher is notified with his initials and date on the shipping bill, and it is principally directed to those upon which bounty or drawback is claimed, or to high duty foreign goods from the warehouse—such as spirits, wine, tobacco and segars, tea, beer, hops, books, paper, playing cards (²), sugar, soap, silks, plate, &c.; and the circumstances requiring attention are to check the gauge, strength, weight, or quality of the contents of packages so inspected: to see that the goods be worth the amount of drawback claimed, and with respect

(¹) See "*List of Articles of British Produce usually exported*."

(²) Searchers are to notify their having certified the shipment of Cards for Exportation on the bill, or to state thereon the fact, if no stamp certificate be produced.—G. O. 1848, in furtherance of G. O. 25th Aug., 1828.

EXPORTS, continued :

to British wrought plate, that it is duly stamped and has never been used.

After due shipment of all goods, the cockets and bills ⁽¹⁾ are immediately forwarded to the Searcher's clearing office; and the pricking notes properly signed by the master, mate, or Tide-waiter in charge, who has received the goods on board, are collected by the Master or his agent, and lodged there also to facilitate the clearing of his vessel, agreeably to the provisions of 8 and 9 Vict., cap. 86, s. 86, described at p. 192.

SEARCHERS' DOCUMENTS.

THE particular features of each may be ascertained from the following descriptions :—

A Slip for Bonded Goods is obtained of the warehouse-keeper, and should contain particulars of the import ship and date of voyage; also the merchant's name and date of entry, together with full particulars of the intended export vessel, marks, numbers and contents of packages—the quantities being in figures—which account must be certified by the warehouse-keeper and countersigned by the locker, in proof that such goods are in his custody. It is then presented to the landing-surveyor of the station, with the bond note, who endorses thereon his permission to export.

When constructively bonded, and the goods have not reached the bonding yards or warehouses, the landing-waiter must be called upon primarily to certify to the correctness of the account, before the slip is presented to the warehouse-keeper, locker, or surveyor.

A Bond Note is obtained at the Bond Office, and bears on its face, besides the necessary particulars of the ship, port, and date of entry outwards, the ratings and values of the different descriptions of goods to be exported, and at the back an accurate endorsement of particulars of each package, both being in words at length. It becomes eventually, when certified by the landing-surveyor that the value stated is sufficient, and bond taken upon it, the warehouse-keeper's warrant.

(1) Two copies of bills of entry, and two signatures to the cocket only are required in cases of British goods subject to duty; goods on which bounty or drawback is claimed, and for which a debenture has to be issued. In all other cases no bills of entry,* and not more than one signature to the cocket should be required. The entry and the cocket should be written on the same sheet of paper, and headed "Entry and Cocket."—G. O. ⁸⁸1843.

* On application of Phillips and Co., 3rd Nov., 1848, it was directed that one bill must be furnished with each cocket, to enable the merchant thereafter to obtain a Bill of Store should such be needed.

EXPORTS, continued :

A *Warrant for Cocket* is drawn by the exporter or his agent, and should specify in figures, the quantities, ratings, and value—when paying duty by value—of the goods to be exported; whether they be British, duty free, or bonded; and with full description of ship, master, and port of destination, to enable the cocket-writer to complete his document therefrom.

A *Cocket* is the shipper's general entry outwards, and except those for Custom's bounty or drawback goods, is prepared by himself. There are seventeen varieties of cockets, adapted to different classes of exports: such as,—

Foreign goods free of duty,	British goods free of duty,
Ditto from the warehouse,	British refined sugar—refined in
Ditto not for drawback,	bond ⁽¹⁾ ,
Ditto for drawback.	Refined sugar for bounty,
Ditto for immediate transshipment,	Tobacco manufactured for drawback,
Goods exportable under some particular rule, regulation, restriction, or condition, &c.	Silver plate for drawback,
	Gold plate for drawback.

A cocket is granted by the Collector and Controller of Customs, on production of a warrant for cocket, and certificate ⁽²⁾ that bond has been given to export the goods described therein. Transshipment cockets are printed in red, and headed "For Transshipment." On the face it should bear the names of the ship, master, and port of destination; the date of entry outwards, and that of the special order by which, under peculiar circumstances, goods are allowed by the Board to be shipped irregularly. For bonded goods the tonnage of the vessel also is required. Following these should be inserted in figures the total quantities of the several descriptions of goods, with the amount of duty, if any be chargeable. The necessary official signature being appended, it is handed to the exporter, and he is thenceforward held responsible for its proper use. The cocket usually embraces all the goods the shipper intends to forward by the vessel to which it applies; but it is not necessary that he should ship them together, the same cocket suffices for the whole, with separate shipping bills for each occasion, thus:—When a parcel of goods is ready—if they be British or duty-free, not claiming bounty or drawback—the exporter endorses on the cocket, in words at length, the number of packages, their general contents, and for British, their value; if they be other goods, he describes the number and kind of packages, with full particulars of contents, specifying the quantity, quality, or value, and setting forth their respective marks and numbers in the margin. To every such endorsement he appends, also in words at length, the total quantity of each sort of goods in the shipment, with the total number of each sort of package con-

(1) For amended form of Entry and Cocket, No. 5, see G. O. 1857.

(2) A perfect bond note.

EXPORTS continued :

taining them, distinguishing all such, if any there be, for bounty or drawback ; and all such, if any there be, subject to duty on exportation, or exempt therefrom. When thus prepared and signed by the claimant, it is forwarded with its corresponding shipping bill to the Searcher, by whom the two are compared, selections made, and examination recorded on the bill ; and, if correct, the goods made " shipped." The bills are then forwarded to the principal Searcher's office, and the cocket retained by the Searcher at the station for any further endorsement the exporter may wish to make in subsequent shipments, he being allowed to endorse any portion up to its full extent ; but the Searcher should take care that he does not exceed this entry. When the last endorsement is made, and the goods shipped, it is forwarded with the bill and all pricking notes to the Office Searchers, where the cocket is put on the ship's file for examination with the ship's " Content."

It should be noticed that all goods not duly cleared as above described, are liable to forfeiture.

A Shipping Bill is prepared by the merchant. On its face it is a copy, in figures, of the full cocket entry ; and on the reverse, it bears an endorsement of the goods then brought for shipment, specifying the quantity and description of goods in each separate package, with their proper marks ; and when for bounty or drawback, a claim appended, duly signed by the merchant, in words at length. If warehoused goods, the total net quantity must be inserted in words, and its correctness attested by the warehouse-keeper, from whose custody they are to be delivered. If British or free goods, an accurate account, specifying quantity, quality, and value, classed according to the published official list, must be signed by the merchant or his agent, with the value only in words at length ⁽¹⁾. If Inland Revenue goods, liable to drawback, parties claiming thereon must give notice to the officer of Inland Revenue, and from him obtain a certificate containing a full description of the goods for which drawback is claimed, producing it to the Searcher at the time of clearing the goods ⁽²⁾.

The examination corresponding, they are duly shipped, and a certificate returned to the officer of Inland Revenue by the Searcher at the principal office, Custom House.

Black and Red Ships' Store Bills contain the particulars of goods shipped as stores for the vessel, the quantities being allowed by the Office Searcher in proportion to the number of passengers and crew, and the estimated duration of the voyage ⁽³⁾. They, of course, contain the names of the ship, master, and place or places of destination, together with that of the store dealer or merchant, and the tonnage of the vessel. The black bill, in addition, bears the numbers of passengers and crew. Before signing these documents, the Office Searcher requires the bond note to be lodged with him, if the vessel

(1) N.B.—A penalty of 20% attaches to a false return.

(2) The certificate is usually forwarded in a separately sealed envelope by the merchant, with the cocket and bill

(3) Vide *Table of Stores*, p. 204.

PORTS continued:

entered outwards with a cargo, or a ballast declaration endorsed the clerk of the bonds, if leaving in ballast (1).

A *Request Note for Stores* embraces all the particulars required the store bills, and must be signed by the master or owner in the presence of the Office Searcher.

A *Victualling Bill* is prepared after due shipment of the stores and contains a correct list of the same, with the particulars of the vessel, &c. With vessels proceeding to a British Possession, it is attached to the file of cockets.

A *Content* (2) is made out by the master or his broker, and bears the names of the ship, master, and place or places of destination, her tonnage, and an account of all packages shipped on board her, with their marks and numbers, distinguishing such, if any, that have been reported inwards for exportation. Before clearance, the whole of the cockets are delivered to the Office Searcher, who causes the particulars thereon to be compared with those in the content; files, seals, and seals the cockets, attesting the correctness thereof by his signature on the label and content. The master then signs a declaration to the truth of the content, answering such questions as may be put to him by the Collector and Controller, whereupon they clear the ship for her intended voyage, notifying it and the date upon the content, the label to the file of cockets, and victualling bill. The content is then transmitted to the Office Searchers, and the file of cockets and victualling bill delivered to the master as authority for the ship departing from the port.

A *Bill of Store* is a document issued by a Searcher for such goods which have been legally exported from this country; and lacking sale, or any other cause inducing the exporter to require their return, within six years brought back.

The party in whose name any goods thus re-imported were entered for exportation, must deliver to the Searcher at the port of exportation, an accurate account signed by himself, of the particulars of such goods, referring to the entry and clearance outwards, as well as the return inwards, with the marks and numbers of the packages inwards and outwards; whereupon the Searcher grants a bill of store for the same. If the person in whose name such goods were entered is not the proprietor thereof, but his agent, he must declare (3) on the bill of store the name of his principal. And if the con-

1) Ships leaving in ballast, clear upon a victualling bill—a memorandum of the ship, master, port of destination, tonnage of the vessel, and number of crew being left with the Office Searcher.

2) Contents for British free goods only may be amended by application orally, or in writing, from the master, or in his absence, from the broker or the office searcher, who is to state on the content, whether there be any objection thereto and forward the same with the shipping bill to the collector and controller, who may thereupon allow the amendment and note it on the content—the master or broker signing his initials—the documents to be then returned to the Office Searcher.—G. O. 1857.

3) See Form of Declaration, No. 18, p. 31. Officers at the Outports are directed to use this form by G. O. 1857.

EXPORTS continued :

signee be not such proprietor and exporter, he must make and subscribe a declaration upon the bill of store of the name of the party for whose use, such goods have been consigned to him; and the real proprietor must make and subscribe a declaration upon the bill of store, to the entry of the goods so exported and now returned—that he was the proprietor of such goods at the time of exportation and re-importation, and that the same had not, during such time, been sold or disposed of to any other person. Such declaration to be made before the Collectors and Controllers at the ports of exportation and importation respectively, or before a local magistrate, whereupon the Collector and Controller give it the virtue of a warrant, and admit the bill of store as an entry accordingly. It is forwarded to the landing officers, who examine and identify the goods, the Landing Surveyor expressing himself satisfied on the bill itself, and should bounty or drawback have been received on the exportation thereof, such is notified on the face of the document, and must be repaid before the delivery of the goods.

A Dandy Note is given by the warehouse-keepers to the carman for protection of goods in transit, removed by land from a bonding yard, wharf, or warehouse, for shipment to another station. It contains particulars of the marks, numbers, and general contents of packages, and name and place of the vessel for which they are destined. The locker also records thereon the exact time the party leaves with the goods.

A Locker's Order is issued by the warehouse-keeper to the party in custody of them as his authority to deliver to the bearer the goods specified thereon, when duty has been paid on home consumption warrant, without restriction: but when for export, then under the particular regulations established by the Honourable Board for the protection of such goods, which should be notified by the warehouse-keeper on the order.

A Special Sufferance is occasionally granted by the Board of Customs, permitting the shipment of goods at an unlawful place, when, from want of accommodation, stress of weather, or other reasonable cause, the vessel cannot reach a legal quay to load.

A Transfer Entry is made out by the merchant when goods entered cannot be exported by the intended vessel. In such cases, within a moderate time, he is allowed to transfer and ship them on board some other vessel.

A Debenture is a document prepared by the Collector and Controller, certifying the entry of goods outwards. After the departure of the vessel, their due shipment and exportation is certified thereon by the Searcher, and returned to the Bench Officers for computation and payment of drawback or bounty.

A Pricking Note is obtained of the Searcher, and used for bonded drawback, and bounty goods. It contains the usual particulars of the ship, master, and port of destination, with the marks, numbers, and general description of the packages. When presented with the cocket and bill to the Searcher, it is stamped by him and forwarded through his Shipping Officer to the master or mate of the vessel, as authority to receive such goods on board, and a receipt is taken for it

FORMS OF ENTRIES.

EXAMPLE I.

Warehousing Warrant.

PORT OF HULL.
in the LION (British Ship).

5th July, 1850.
J. HURST, @ Hamburg.
CHAS. HARE, Merchant.

A. B. 15 to 25.	Eleven Casks Butter.	To be ware- housed in Hill's Bond- ing Ware- house, No. 21, High- Street.
J. M., <i>Controller.</i>	No. ().	J. W., <i>Collector.</i>

EXAMPLE II.

Warrant for Timber direct from the Ship. [B. P. Produce].

PORT OF NEWPORT, 3rd July, 1850.
In the RACER (British Ship). R. POWER @ St. John, N. B.
W. WILLIAMS & Co., Mer.

Marks and Numbers.	Four hundred pieces of Timber, not being Deals, or any other Timber or wood, sawn, split, or otherwise dressed, except hewn, and not other- wise charged with duty, <i>of and from</i> <i>British Possessions</i> , containing three hundred loads	Amount of Duty. £ s. d. 15 15 0
R. C., <i>Controller.</i>	No. ().	J. G. B., <i>Collector.</i>

B.

EXAMPLE III.

(254) No. of Locker's Order.

Warrant for Home Consumption for Tea.

PORT OF NEWPORT.

2nd July, 1850.

Warehoused 13th May, 1847, by WILLIAM EVANS.

Ex SEVERN (British Ship).

J. Wood, @ Bristol

W. EVANS, Merchant.

Nos.		Amount of Duty. £ s. d.
1 to 3.	Three Chests of Tea, containing two hundred and forty-five pounds net, Originally Warehoused in Bristol by A. Robertson, 12th April, 1847, <i>ex</i> Borderer (British Ship), Wells, @ Hong Kong	26 15 11

3/140 *W. Keeper's*
Reg. & Folio.
 J. G. B., Collector.

B. C., Controller.

No. ().

B.

EXAMPLE IV.

Warrant for Home Consumption for B. P. Rum.

LONDON DOCKS.

Ex SARAH COMPTON (British Ship), J. Compton, @ Jamaica.

RUCK, SON AND FENWICK.

R. S. & F.		Amount of Duty. £ s. d.
Ca. O.P. No. 40. 90. 30	One Cask of Rum, containing one hundred and twenty gallons, being spirits not sweetened, <i>the produce of and imported from a British Possession in America</i> Warehoused by J. Daniel, 20th May, 1850.	49 0 0

Passed 3rd August, 1850.

P. G., Receiver.

W. W., Controller.

No. ().

B.

EXAMPLE V.

Warrant for Home Consumption for Coffee.

PORT OF NEWCASTLE.

2nd July, 1850.

Ex JANE WALLACE (British Ship).

ALLAN, @ Calcutta.

J. SCOTT, Merchant.

Marks and Numbers.		Amount of Duty.
		£ s. d.
J. S. 8 to 12.	Five bags, containing two hundred and fourteen pounds weight of Coffee	2 13 6
	Warehoused by T. Green, 13th Jan., 1846.	

J. B., *Controller.*W. J. W., *Collector.*

No. ().

B.

EXAMPLE VI.

Warrant for Goods out of Baggage.

PORT OF RAMSGATE.

22nd July, 1850.

Ex MARY ANN POWELL (British Ship).

Paul, @ Ostend.

CHAS. PAGE.

		£ s. d.
9	Prints and Drawings, single nine	0 0 9
$\frac{8}{3\frac{1}{2}}$	Spirits, sweetened, viz.—Cordials eight	
	thirty-two parts of a gallon	0 7 6
	Additional duty thereon	0 0 1
3	Pictures, three, containing five square feet . .	0 5 0
	Additional duty thereon	0 0 3
	And further for each Picture	0 3 0
£ s. d.	Additional duty thereon	0 0 2
1 0 0	Frames for Pictures, one . . . value one pound	0 2 0
	Additional duty thereon	0 0 1
3 10 0	Goods, in part or wholly manufactured, not otherwise charged with duty ⁽¹⁾ . . . value, three pounds ten shillings	0 7 0
		1 5 10

G. G., *Controller.*W. B., *Collector.*

No. ().

⁽¹⁾ Goods paying duty according to value require declaration of such value to be made on the warrant.

EXAMPLE VII.

Warrant for General Goods direct from the Ship.

PORT OF LIVERPOOL.

16th June, 1850.

Ex WILBERFORCE (British Ship). J. GREEN, @ New York.

S. SMITH.

		Amount of Duty. £ s. d.
S. S. No. 1.	One box, containing one hundred weight and fourteen pounds of Books, in the foreign living languages, being of editions printed in or since 1801	2 19 1
W. F. 4	One case, containing Perfumery, not otherwise charged, value twenty-five pounds 25l.	2 10 0
T. W. 7—8.	Two boxes, containing twenty-five pounds of Segars, admitted to entry per B. O. 2nd June, 1846	11 16 3
	T. O. W. W.	17 5 4
	No. ().	
	I, S. S., of ———, do hereby declare that I am the importer of the goods above mentioned, and that I enter the Perfumery at the value of twenty-five pounds.	
	Witness my hand, this day of	
	S. SMITH.	

B.

EXAMPLE VIII.

Warrant for Home Consumption for Sugar (Foreign).

PORT OF PORT GLASGOW.

20th Aug., 1850.

Ex GRAZIA DI DIOS (Spanish Ship). VELOZA @ Havana.

SIMPSON, FEARNE and Co.

Mark.	Number.		Amount of Duty. £ s. d.
††	210 / 240	Thirty-one cases of Sugar, weighing one hundred and sixty-nine hundred weight and twenty-seven pounds, being Muscovado or clayed, not being equal in quality to white clayed, the growth and produce of Cuba	143 17 1
		Warehoused by J. Fitze, 13th Oct., 1845.	

B. C., Controller.

A. B., Collector.

No. ().

B. EXAMPLE IX.

Warrant for Home Consumption for Sugar.

[B. P. Produce.]

PORT OF GREENOCK.

23rd July, 1850.

Ex EMILY POWELL, (British Ship).Box, @ DEMERARA.
HASTIE and Co.

Mark.	Number.		Amount of Duty.
H.C.	1/10	Ten hogsheads of Muscovado Sugar, not being equal in quality to white clayed, <i>the growth and produce of a British Possession</i> into which the importation of foreign Sugar is prohibited, and imported from thence, weighing one hundred and fifty-three hundred weight and sixteen pounds	£ s. d.
		<i>Warehoused by S. Coleman, 3rd May, 1850.</i>	76 11 5

F. F., Controller.

W. W., Collector.

No. ().

B. EXAMPLE X.

Warrant for Home Consumption for Wine.

PORT OF LYNN.

9th July, 1850.

Warehoused 13th May, 1846, by W. THORNTON.

Ex KINGFISHER (British Ship).

W. Wood, @ LONDON.

JAMES WEBB, Merchant.

Mark and Number.	Gallons full Contents.	Gallons Ullage Contents.		Amount of Duty.
JW. 49	114	112	One Cask of Portugal Wine, containing one hundred and twelve gallons, <i>originally Warehoused at London, 8th June, 1845, ex Nautilus</i> (British Ship), Wearne, @ Oporto . . .	£ s. d.
				32 6 10

W. K., Pro-Controller.

J. M., Collector

No. (),

B.

EXAMPLE XI.

Warrant for Home Consumption for Vatted Rums.

[Of B. P. and E. I. Produce].

WEST INDIA DOCKS.

Vatted Account (*ex* sundry British Ships).

SCALEY and MAUDE.

V. $\frac{1177}{1380}$.

Four casks, containing three hundred and ten gallons of Rum; being spirits not sweetened, *the produce of, and imported from, a B. P. in America, and of a B. P. within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have been fulfilled.* Vatted by selves, 3rd February, 1847. . . .

Amt. of duty.
£ s. d.

126 11 8

Passed, 13th July, 1850.

T. C., Controller.

No. ().

T. G., Receiver.

B.

EXAMPLE XII.

Warrant for Home Consumption for Tobacco.

PORT OF BRISTOL.

2nd May, 1850.

Ex YORICK (American Ship).

T. TODD, @ Virginia.

GEORGE DAVIS, Merchant.

G.D.
14/
16

Three hogsheads, containing four thousand two hundred pounds of unmanufactured Tobacco ⁽¹⁾.
Warehoused by J. Simson, 20th July, 1848. Duty

Amt. of duty.
£ s. d.

661 10 0

Rent, 15 weeks 0 5 8

M. L., Controller.

No. ().

J. K., Collector.

⁽¹⁾ Specify whether "stemmed" or "unstemmed."

FORM OF SPECIAL CERTIFICATE.

PORT of _____

This is to certify that *Thomas Edwards* did, on the 25th day of *March*, 1852, enter and pay the duty on *Twenty-nine hundred weight three quarters and three pounds of Clover Seed, the produce of Europe, ex Julie Marie, (Dutch ship) @ Rotterdam.*

And it appearing to the satisfaction of the Honourable the Commissioners of her Majesty's Customs that the *sum of seven shillings and fourpence was overcharged on the said goods, by the additional five per cent. having been in error imposed thereon,—*

They have by their order, dated 3rd instant, No. 95, directed the duty over paid, amounting to *seven shillings and fourpence*, to be allowed by Special Certificate.

J. B., Collector.

E. C., Controller.

Dated at the CUSTOM-HOUSE,
12th August, 1852.

ENDORSEMENT.

£ s. d.

Consolidated Customs.—The duty to be repaid on the goods mentioned on the other side amounts to seven shillings and fourpence 0 7 4

J. B., Collector.

E. C., Controller.

£ s. d.

Received, 12th August, 1852, of the Honourable the Commissioners of her Majesty's Customs, by the hands of _____, their Collector at this port, the above-mentioned sum of seven shillings and fourpence 0 7 4

Witness, E. C.

THOMAS EDWARDS.

ABSTRACT
OF AN
**ACT FOR CONSOLIDATING AND AMENDING THE
LAWS RELATING TO WRECK AND SALVAGE⁽¹⁾.**

[9 and 10 Vict. cap. 99.]

FOR the purpose of carrying the provisions of this Act into effect, Receivers of Admiralty droits ⁽²⁾ are appointed, whose names and addresses are to be posted at the Custom-Houses and at Lloyd's. All provisions in this Act respecting Receivers to be applicable to the present agents appointed by the Receiver-general, and all appointments to be exempt from stamp-duty.—S. 3.

Lords of manors or other persons claiming a right to wreck or goods found jetsam, flotsam, lagan, or derelict, are to give notice thereof to a Receiver.—S. 4.

All persons finding wreck, &c., are to report in writing the particulars of the finding thereof, to a Receiver or officer of the Customs, and shall place such articles at the disposal of the said Receiver or officer; and every officer of the Customs receiving such report, shall forthwith transmit the same to the nearest Receiver. Any person concealing or retaining possession of such wreck, &c., or not reporting any articles or droits of Admiralty, shall forfeit all claims to salvage, and shall, on conviction, forfeit any sum not exceeding 100*l*.—S. 5.

Receivers and officers of Customs may, by warrant, seize goods not reported or delivered, and shall be entitled to salvage. If any seizure shall have been made by information, such reward shall be paid to the informer as the Receiver-general shall allow.—S. 6.

Receivers are to send to the principal officer of Customs at the nearest port, a report in writing of the particulars of the goods seized or reported, and when they amount to 20*l*. in value, a copy of the said report to be posted at Lloyd's.—S. 7.

⁽¹⁾ Passed 28th August, 1846.

⁽²⁾ A list, corrected to the present time, of the names of Receivers at the various ports and places, will be found in this edition. See "*Receivers of Admiralty Droits*," in INDEX.

Receivers are to give notice to lords of manors, &c., within twenty-four hours, after receiving report or making seizure, of the finding of wreck, &c.—S. 8.

The owners of the wreck, &c., may, on making good their claim within the period of twelve calendar months, have the same delivered up to them, on payment of the proper duties and the necessary charges.—S. 9.

When any such wrecked goods shall have been in the custody of any Receiver, and not claimed by the owner within twelve months, the lords of manors or other persons, may make good their claim within one month following.—S. 10.

Wrecked goods, &c., not claimed either by the owner or lord of the manor, are to be sold as droits of Admiralty, without any legal process, and the net proceeds of such sale, after the payments of salvage and other charges, shall be forwarded to the Receiver-general. And if any of the articles be deemed perishable or of small value, they may be sold immediately.—S. 11.

No Vice-Admiral or Deputy Vice-Admiral of any county, or any agent of his, shall henceforth interfere with wreck, &c.—S. 12.

Whenever it shall happen that, after payment of the necessary expenses, there shall not be left a sum sufficient to defray the salvage, the Lords of the Treasury may, on application by Receiver-general or Lord-warden of Cinque Ports, allow such sum to be paid out of the exchequer by way of salvage, as they shall deem sufficient.—S. 13.

Whenever any vessel shall be in distress, Receivers, Justices of Peace, or officers of Customs, are empowered to summon men, and to demand assistance, as well as the use of any vessels, boats, waggons, carts, and horses at hand; and every person refusing or neglecting to comply immediately with such demand shall forfeit 100*l*.—S. 14.

For the prevention of confusion among persons assembled to save a vessel in distress, all persons are to conform in the first place to the orders of the master or owner, or officer in charge of the said vessel; in the next place, to those of the Receiver; and, for want of their presence, to the officers hereinafter mentioned: first, the officers of Customs or Coast-guard, then those of the excise, then of the sheriff or his deputy, and then any Justice of the Peace; and any person acting contrary to such orders shall, on conviction, forfeit 50*l*.—S. 15.

Any Receiver, or in his absence, any Justice of the Peace, may examine upon oath any person belonging to any ship in distress, or who may be able to give an account thereof, or of

her cargo or stores, or any other circumstances relating thereto, and the said Receiver shall take the said examination down in writing, and one copy thereof is to be sent to the Receiver-general, and another to the secretary at Lloyd's. For every such examination by a Receiver, he shall be entitled to receive from the owner of the said vessel or cargo, the sum of one pound; and persons belonging to the said vessel refusing to be so examined shall forfeit any sum not exceeding 50*l*.—S. 16.

Right of way may be claimed over lands near the coast, on occasion of wreck, and compensation to land occupiers is to be settled in the same manner as salvage.—S. 17.

Any owner or occupier obstructing the passage, or refusing persons to traverse such lands, shall be fined a sum not exceeding 100*l*.—S. 18.

Every person (except Receivers) employed in the saving of ships or goods, or the life of any person on board, or of any wreck or stores, shall, within fourteen days after the service so performed, or within fourteen days after the owner or other person shall have established a claim to any of the articles aforesaid, be paid a reasonable compensation, by way of salvage; and every Receiver employed in the saving of any ship in distress (which shall not become a droit of Admiralty) shall be entitled to receive from the owner thereof 2*l*. for the first day, and the further sum of 1*l*. for every subsequent day while so employed, provided the ship and cargo shall be of the value of 600*l*., and a moiety of the respective sums, if under 600*l*.; the ship to be detained until the said sums shall have been paid.—S. 19.

The Receiver-general may make and vary rules for regulating the rate of salvage in certain cases.—S. 20.

If the owners and the salvors disagree respecting salvage, two Justices, or a person nominated by them, may determine the same.—S. 21.

The Lords of the Admiralty may, if they think fit, nominate and appoint Salvage Commissioners to determine differences likewise, and may appoint a Secretary or Registrar, who shall record all the proceedings of such Commissioners.—S. 22.

In case of any person being dissatisfied with the award made for salvage, appeal might (if made within ten days after such award) be presented to the High Court of Admiralty. On bail being given to a sufficient amount, goods may be restored to the owner.—S. 23.

The Receiver is empowered, where award by Commissioners of Salvage has been made, to sell the ship, goods, &c., in case of refusal on part of the owner to comply with the terms of the award, or of neglect to appeal.—S. 24.

The Commissioners or Justices are to appoint to whom salvage is to be paid for distribution between two or more persons.—S. 25.

After any sum awarded for salvage shall have been paid, persons feeling aggrieved by insufficiency of share, are precluded from enforcing a claim against the ship or goods to which the services were rendered.—S. 26.

The account of sums received for salvage is to be sent to the Receiver, and by him to the Receiver-general.—S. 27.

Persons convicted of cutting away, or defacing buoy-ropes, shall be deemed to be guilty of felony.—S. 28.

Persons fraudulently purchasing anchors, boats, cables, &c., shall be considered receivers of stolen goods.—S. 29.

Masters of ships, on finding vessels, anchors, cables, boats, &c., are to make entry thereof in the log-book, and to report the same to the Receiver-general, and on their return to or arrival at any port in the United Kingdom, to deliver the articles to the nearest Receiver, who is to report the same to Lloyd's, and the goods, if not claimed within twelve calendar months, are to be sold. Any master of a vessel offending against this provision to forfeit 100*l*.—S. 30.

Pilots and others who shall sell vessels, anchors, &c., in foreign countries, to be guilty of felony.—S. 31.

Dealers in marine stores, not having their names on their store-houses, or who shall cut up cables without a permit from a Receiver, are liable to a penalty of 20*l*.—S. 32.

Anchors, cables, sails, or old junk, or iron, or marine stores of any description, are not to be purchased from persons under fourteen years of age, under a penalty of 5*l*. for the first, and any sum not exceeding 20*l*. for the second offence.—S. 33.

For the effectual prevention of frauds, dealers in marine stores are to keep an account, for inspection, of old stores, when and of whom bought; and, before any cable or other article shall be cut up, it must be advertised in some public newspaper a week previously. Neglect or refusal involves a penalty of 20*l*.—S. 34.

Every manufacturer shall place his name or initials, together with a progressive number, and also the weight of every anchor, in legible characters upon the crown and shank, or, failing to do so, forfeit for every instance of neglect 50*l*.—S. 35.

Goods saved from wrecked vessels homeward bound may be forwarded to the original port of destination; and from vessels outward bound to the port at which the same were shipped.—S. 39.

The High Court of Admiralty may decide in all salvage cases, except in cases of goods sold as "Droits of Admiralty," whether on sea or land.—S. 40.

In case of any damage done by a foreign vessel to a British ship, a Judge may order its arrest, unless the owner undertake to appear in an action.—S. 41.

Sergeants and Deputy-sergeants of the Cinque Ports are to have the same powers, and be liable to the same duties, as Receivers.—S. 42.

The rights of the Lord Warden and of the Cinque Ports are to be reserved, and this Act is not to interfere with the 1st and 2nd Geo. IV., cap. 76.—S. 43.

In the case of vessels wrecked being plundered by tumultuous assemblage, the hundred is to be held liable for damages.—S. 44.

Persons wrongfully carrying off wreck, or boarding ships without leave, or hindering the saving of ships or goods, to be amerced in the sum of 50*l*.—S. 45.

This Act to extend to all parts of the United Kingdom, except Scotland.—S. 50 (1),

All foreign goods, Derelict, Jetsam, Flotsam, Lagan or Wreck, and all Droits of Admiralty sold in the United Kingdom, shall be subject to the same duties as goods of the same kind regularly imported, and if any question shall arise as to the origin thereof, the Commissioners of Customs shall determine the same.—8 and 9 Vict., cap. 86, s. 51.

The Regulations to be observed in respect to all articles found Wreck or Derelict in the United Kingdom (excepting Scotland), since the passing of the foregoing Act, will be found under "Wrecked Goods," in Miscellaneous Orders.

(1) The provisions of the Acts recited in 9 and 10 Vict. cap. 99, s. 1, are to remain in force as regards Scotland.—18 and 14 Vict. cap. 95, s. 14.

COASTWISE.

REGULATIONS APPLICABLE TO GOODS BROUGHT OR CARRIED COASTWISE.

What deemed Coasting Trade.—All trade by sea from any one part of the United Kingdom to any other part thereof, or to the Isle of Man, or from the Isle of Man to any part of the United Kingdom, or from one part of the Isle of Man to another part thereof, is to be deemed a coasting trade; and no part of the United Kingdom, or of the Isle of Man, however situated, is to be deemed to be parts beyond the seas.—8 and 9 Vict. cap. 86, s. 113.

No goods or passengers shall be carried coastwise from one part of the United Kingdom to another, or from the United Kingdom to the Channel Islands, nor from one part of either island to another part of the same, except in British ships.—12 and 13 Vict. cap. 29, s. 2.

Coasting Ship confined to Coasting Voyage.—No goods shall be laden on board any ship, to be carried coastwise, until all goods from parts beyond the seas shall have been unladen; and if any goods shall be taken into, or put out of any coasting ship at sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, which the master must (in either case) declare to the Collector or Controller at the port in the United Kingdom, or in the Isle of Man, where such ship shall afterwards first arrive, the master shall forfeit the sum of 200*l.*—8 and 9 Vict. cap. 86, s. 115.

Notice to Load or to Unload.—Notice of arrival to be given to the Collector or Controller of the Customs, within 24 hours, under a penalty of 20*l.*; and before any goods can be laden on board any ship to be carried coastwise, or any goods so brought unladen therefrom⁽¹⁾, notice of such intention, signed

(1) **EXEMPTIONS FROM COASTING REGULATIONS.**—Steam-vessels and sailing-vessels, employed in the conveyance of passengers and their baggage, coastwise, are to be placed precisely on the same footing; and in neither case are the baggage and effects of passengers to be subjected to coast regulations, or the vessels to tonnage duty; and all articles of apparel, household furniture, liquors, or provisions, taken by passengers for their private use, or small quantities of shop goods taken by tradesmen, passengers on board such vessels, are to be considered as baggage, and exempt from coast regulations; as also are empty packages, live fish, chippings of granite, cobble stones, whinstones, kelp, Kentish rag stones, flints picked off land, pebbles, gravel and chalk, faggots or bavons for bakers' use, hay,

by the master, owner, wharfinger, or agent, must be delivered to the officers, under forfeiture of the goods; and in the notice for loading, the last voyage must be stated; and if from parts beyond the seas, a certificate, from the proper officer, of the discharge, and of the due clearance inwards, will be required.—S. 116, 117.

Bond to be given for certain Goods before Sufferance be granted.—After notice of lading has been given, the Collector or Controller may grant a general sufferance, provided that before it be granted for any goods prohibited to be exported, the master or owner of the ship, or the shipper of the goods, shall give bond, with one sufficient surety in treble the value thereof, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners.—S. 119.

Cargo-Book to be kept.—The master of every coasting vessel is bound to keep, or cause to be kept (under the penalty of 50*l.*), a cargo-book, and to enter therein, at the port of lading, an account of all goods taken on board, with description of packages and contents, and quantity and description of goods stowed loose, so far as shall be known to him; and at the port of discharge, the respective days on which any goods shall be delivered, and to produce such book to the proper officers when demanded.—S. 120.

Clearance and Transire ⁽¹⁾.—Before any coasting ship shall depart from the port of lading, an account in duplicate, signed by the master ⁽²⁾, shall be delivered to the Collector or Controller, and in such account shall be set forth such particulars as are required to be entered in the cargo-book, of all foreign goods, and of all corn, grain, meal, flour, or malt laden on board, and generally whether any other British goods, be laden, as the case may be, or whether such ship be wholly laden with British goods, and the Collector or Controller shall retain one of such accounts, and return the other, dated and signed by him, ⁽³⁾ and noting the clearance of the ship thereon; and such account shall be the ship's clearance for the voyage, and the transire for the goods expressed therein; and if such account be false, or shall not correspond with the cargo-book, the master shall forfeit 50*l.*—S. 121.

straw, fresh meat, soap-ashes for manure, coal-ashes, iron-stone, and all stone quarried in this country, bones for manure, bricks, sand, British tiles, slates, native timber and wood for pit-props and sleepers.

⁽¹⁾ On the shipment for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters; and of flour and meal of all kinds, in tons and hundred-weights.—G. O. 1847.

⁽²⁾ This account to be signed by and not for the master.—G. O. 1847.

⁽³⁾ Transires must be signed by the Collector and Controller except at 1st and 2nd Class Ports, where the signature of the 2nd clerk in the "Long Room" "pro Collector" may be admitted.—G. O. 1847.

Transire to be delivered before Goods are unladen.—Before any goods are unladen from any coasting ship, the master, owner, or agent shall deliver the transire to the Collector or Controller, who shall grant an order for the unloading of such ship at the place specified in such order. If any of the goods on board be subject to duty of Customs or Excise, payable on arrival, the master, or agent, or consignee shall deliver a bill of the entry of the particulars of such goods in duplicate, and pay the Customs' duties, or produce a permit in respect of all duties of Excise, payable on any of such goods; and thereupon the Collector and Controller shall grant an order for the landing of such goods, in the presence, or by the authority, of the Coastwaiter.—S. 122.

General Transires may be granted.—The Collector or Controller may grant for any coasting vessel a general transire, to continue in force for one year, for the lading of any goods (not expressly excepted therein), and for the clearance of the ship, and for the unloading of the goods at the place of discharge, viz.:—

For any ship regularly trading between places,—

In the river Severn, eastward of the Holme,

In the river Humber,

In the Firth of Forth,

To be named in the transire and carrying only manure, lime, chalk, stone, gravel, sand, or any earth not being fullers' earth.

And the Commissioners of Customs may grant general transires for such time as they may see fit, provided that such transires shall be written in the cargo-book; and provided also, that if the Commissioners or the Collector or Controller shall at any time revoke such transires, and notice thereof shall be given to the master or owner, or to any of the crew when on board the ship, or shall be entered in the cargo-book by any officer of the customs, such transires shall become void and shall be delivered up to any officer of Customs demanding the same.—S. 123.

Officer of Customs may go on board and examine Coasting Ship.—It shall be lawful in any case and at all legal times, for the Coastwaiter or other officer of the Customs, to go on board any coasting ship, to search such ship, and to examine all goods on board, and to demand all documents which ought to be on board such ship.—S. 124.

Penalty.—Any goods carried coastwise contrary to this Act shall be forfeited, and the master of the ship shall forfeit 100*l.* except where any other penalty is hereby imposed.—12 and 13 Vict. cap. 29, s. 15.

COUNTERVAILING DUTIES.

NOTE.—Five per cent. must be added to those Goods against which the * is affixed, and 4*d.* per gallon on the Spirits marked (*).

	£	s.	d.
HOPS lb.	0	0	2*
PLATE, of wrought gold ⁽¹⁾ . . . oz. troy	0	16	0
— of wrought silver ⁽¹⁾ . . . oz. troy	0	0	6
SOAP, viz., Hard Soap ⁽²⁾ . . . lb.	0	0	1½*
Soft ⁽²⁾ lb.	0	0	1*
SPIRITS ⁽³⁾ , of the strength of hydrometer proof, viz.:—			
— made in Scotland and removed into Ireland for home use, without the duties having been first paid thereon ⁽⁴⁾ . . . gallon	0	2	4 ^(*)
— made in Ireland, and removed into Scotland for home consumption, without the duties having been first paid thereon . . . gallon	0	3	4 ^(*)
— imported from Scotland or Ireland into England, without the duties having been first paid thereon . . . gallon	0	7	6 ^(*)
— duty paid in Ireland, and imported into England gallon	0	5	2 ^(*)
— duty paid in Scotland, and imported into England gallon	0	4	2 ^(*)

⁽¹⁾ T. O. 19th Aug., 1824.

⁽²⁾ Soap may be exported from Ireland to England in packages of 10lbs. weight.—G. O. 1844.

⁽³⁾ In order to enable the officers of Excise to carry into effect a General Order issued by that Board in respect to spirits imported as the manufacture of the Channel Islands, the certificate of produce and declaration is to be given into the custody of the proper officer of Excise accordingly.—G. O. 1845.

⁽⁴⁾ 4 and 5 Wm. 4, and 3 Vict. cap. 17.

COUNTERVAILING DUTIES AND DRAWBACKS (¹).

NOTE.—The * indicates that five per cent. must be added to the following Duties and Drawbacks.

For every Gallon thereof removed	From Ireland to England, and from England to Ireland.	From Ireland to Scotland, and from Scotland to Ireland.
	£ s. d.	£ s. d.
Ether	0 12 11*	0 2 6*
Sweet Spirits of Nitre, Camphorated Spirits, Lavender Water, and other Perfumes, being Spirits scented with essential Oils, Flow- ers, or other ingredients; Com- pound Spirits of Lavender; Spi- rits of Rosemary and of Ammonia; Sal Volatile; Friars' Balsam; Com- pound Tincture of Benzoin; Tinc- tures of Asafoetida, Castor, Kino, Guaiacum, Myrrh, and Ginger; Spirit Varnishes	0 7 9*	0 1 6*
Other Tinctures and Medicated Spi- rits	0 5 2*	0 1 0*
Made Wines (²)	0 0 7½*	0 0 1½*

(¹) 6 and 7 Wm. 4, cap 72.

(²) Sweet or made wines, the produce of the Channel Islands, are to be charged with a countervailing duty equivalent to the Excise duty, upon the proportion of spirits contained in such wines, viz., at the rate of 10 per cent.; thus,—

If imported into England 9d. per gallon.

„ Scotland 4 „

„ Ireland 2½ „

and an additional duty of ¼ per gallon, under the Act of 3 Vict. cap. 17, s. 2, provided the said wine does not contain a greater quantity than 20 per cent. of proof spirit, in which case it would become chargeable with a duty equivalent to the Excise duty payable upon British, Scotch, and Irish spirits respectively.—G. O. 3rd Oct., 1840; and 1st Feb., 1842.

If any Made Wines removed from Scotland or Ireland to England shall be found to contain any greater quantity of spirits than in the proportion of 24 gallons of proof spirits (12 of such 24 gallons being the calculation or allowance for spirits generated by fermentation) in every 100 gallons of such Made Wines, the same shall be forfeited, and every person concerned in the removal shall forfeit 200l.—5 Vict. sess. 2, cap. 25, s. 4.

EXPORTATION.

PROHIBITIONS AND RESTRICTIONS OUTWARDS⁽¹⁾.

CLOCKS and WATCHES, viz.. any outward or inward box, case, or dial-plate, of any metal, without the movement in or with every such box, case, or dial-plate, made up fit for use, with the clock or watchmaker's name engraven thereon.

LACE, viz., any metal inferior to silver, which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion, spangles, or pearl, or any other materials made in the gold or silver lace manufactory, or which shall imitate, or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; nor shall any person export any copper, brass, or other metal, which shall be silvered or drawn into wire, or flatted into plate, or made into bullion, spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more, or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupoise of such copper, brass, or other metal.

— any metal inferior to silver, gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver, in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.

Goods which may be prohibited to be exported by Proclamation or Order in Council.

Arms, Ammunition and Gunpowder. Ashes, pot and pearl.
Military and Naval stores, and any articles (except copper) capable of being converted into, or made useful in increasing the quantity of Military or Naval stores.
Provisions, or any sort of victual used as food by man.

(1) 8 and 9 Vict. cap. 86, s. 112.

ENTRY OF GOODS OUTWARDS.

Due entry made and cocket granted.—No goods shall be shipped on board any ship in any port in the United Kingdom, or in the Isle of Man, to be carried to parts beyond the seas, before due entry of such ship and goods shall have been made and cocket granted, nor before such goods shall have been duly cleared for shipment.⁽¹⁾—8 and 9 Vict. cap. 86, s. 66.

Clearance outwards.—No ship on board of which any goods or stores shall have been shipped, shall depart from such port until such ship shall have been duly cleared outwards, under forfeiture of the sum of 100*l.* by the master.—S. 67.

Victualling bill.—The master of every ship about to depart from any port in the United Kingdom, or in the Isle of Man, shall, on application, receive from the Searcher a Victualling Bill for the shipment of such stores as he shall require, and as shall be allowed according to the voyage; and no articles shall be deemed to be stores except such as shall be noted on the Victualling Bill.—S. 68.

Master to deliver certificate of clearance and particulars of entry.—Before any goods shall be taken on board ship for exportation, the master shall deliver a certificate of the clearance of such ship, of her last voyage, specifying what goods, if any have been reported inwards for exportation, and shall also deliver an account, signed by the master or his agent, of the entry outwards of such ship; the name and tonnage of the ship, the name of the place to which she belongs, if a British ship, or of the country, if a foreign ship; the name of the master, and place for which she is bound; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit 100*l.*; provided always that where it shall be necessary to lade heavy goods before the whole of the inward cargo is discharged, it shall be lawful for the Collector and Controller to issue a stiffening order for that purpose previously to the entry outwards of the ship.—S. 69.

⁽¹⁾ Vessels are allowed at this port to enter outwards at the time the Master reports inwards, but the Tide-waiter must not allow any goods to be shipped until the vessel shall have been discharged and rummaged.—B. O. 27th Feb., 1841, and 7th May, 1842. See exceptions allowed by B. M. 19th July, 1848, at p. 165, under "Cargo outwards and inwards."

EXPORTATION, continued :

Particulars required on bills of entry.—The warrant for the entry outwards of any goods to be exported must be fairly written, or fairly written in part, and fairly printed in part, in words at length, stating the name of the ship, master, and place to which the goods are to be exported, the name of the person entering the goods, and the quantities and proper denominations of the several sorts of goods; and shall also deliver at the same time one or more duplicates, in which all sums and numbers may be expressed in figures.—S. 70.

Particulars to be endorsed on cocket.—Before any part of the goods for which any cocket shall have been granted shall be shipped, the same shall be duly cleared with the Searcher: the particulars of the goods for each clearance shall be endorsed on such cocket, together with the number and denomination or description of the respective packages; and in the margin of each endorsement the marks and numbers of such packages; and to each such endorsement shall be subjoined in words at length an account of the total quantities of each sort of goods, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of Excise or Customs; and also such goods, if any, as can only be exported by virtue of some particular order or authority.—S. 78.

Cocket and shipping bill.—The person clearing such goods for shipment, shall, upon each occasion, produce the cocket so endorsed to the Searcher; and shall also deliver a shipping bill, or copy of such endorsement, referring by names and date to the cocket upon which such endorsement is made, and shall obtain the order of the Searcher for the shipment of such goods.—S. 79.

Value and declaration.—Upon the clearance for shipment of any goods the produce or manufacture of the United Kingdom (1), or of any foreign goods formerly charged with duty according to value, but upon which goods the duties have been repealed, an account containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter, or his known agent, shall be delivered to the Searcher by the person clearing such goods; and if such declaration be false, the person signing the same shall forfeit 20*l.*; and it shall be lawful for the Searcher to call for the invoice or such other documents relating to the goods as he

(1) For regulations respecting British goods exported to the states of the Zollverein, see "*Certificates of Origin*," in "*Miscellaneous Orders*."

EXPORTATION, continued :

may think necessary for ascertaining the true value of the same ; but if such exporter or agent shall make a declaration that the value of the goods cannot be ascertained in time for shipment of the same, a further time of three months shall be allowed for the delivery of such separate shipping bill, on failure whereof, such exporter or agent shall forfeit the sum of 20*l.*—8 and 9 Vict., cap. 89, s. 81 ; and 9 and 10 Vict., cap. 102, s. 11.

Endorsement incorrect.—If any goods which are subject to restriction on exportation, or if any goods which are to be shipped for any drawback, or bounty, shall be brought to be shipped, and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited ; and if any goods prohibited to be exported, be found in any package brought as aforesaid, such package, and everything contained therein, shall be forfeited.—S. 84.

Clearance requirements.—Before any ship shall be cleared outwards with any goods on board, the master shall deliver a content of such ship to the Searcher, setting forth the name and tonnage of such ship, and the place of her destination, the name of the master, and an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which have been reported inwards for exportation in such ship, and also, before the clearance of such ship, the cockets, with the endorsements, and clearances thereon for the goods shipped, shall be finally delivered by the respective Shippers of such goods to the Searcher, who shall file the same, and shall attach a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content ; and thereupon the Collector or Controller shall clear such ship for her intended voyage.—S. 86.

File of cockets and victualling bill.—The file of cockets and the victualling bill shall be delivered by the Searcher to the master, and such file of cockets and victualling bill shall be kept by the master as the authority for departing from the port, with the several packages of goods and stores on board, so far as they shall agree with the particulars in the endorsements on such cockets or with such victualling bill.—S. 87.

BOUNTIES AND DRAWBACKS

OF THE

CUSTOMS AND INLAND REVENUE.

Payable either at the Custom House of the Port of Exportation, or at that where the import duty was paid.—B. O. to Portsmouth, 18th March, 1830.

	£	s.	d.
BEER, ⁽¹⁾ brewed or made in the United Kingdom, in the brewing of which beer the worts used before fermentation were of not less specific gravity than 1·054, and not greater than 1·081, exported to foreign parts as <i>merchandise</i> ⁽²⁾ .—10 Vict. cap. 5, s. 7.—(Inland Revenue Drawback)—the barrel of 36 gallons	0	5	0*
— of not less specific gravity than 1·081—the barrel	0	7	6*
BOOKS, in complete sets—account books, ruled or plain—(Inland Revenue Drawback) lb.	0	0	1½*
COFFEE, roasted, shipped as stores—Customs' Drawback)—T.O. 16th May, 1834. lb.	0	0	3
HOPS ⁽³⁾ , British cured,—(Inland Revenue Drawback).—1 and 2 Geo. 4, cap. 100. lb.	0	0	2*

⁽¹⁾ In the shipment of beer for drawback, the Searchers are to note on the bill, the date of their having certified the fact of the shipment on the Inland Revenue Certificate.—B. M. 29th Nov., 1844. They are also to note on the pricking note, the number of packages they will require for examination and then deliver the document to the lighterman immediately upon the arrival of the Goods in the Docks. The examination may take place on the quay, on board the lighter or on the deck of the exporting vessel, and the shipment of the other packages is meanwhile to be allowed to proceed.—B. M. 12 May, 1852.

Bottled strong beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the quantity exported be not less than 36 gallons.—G. O. 1844.

⁽²⁾ Not allowed on beer when shipped as stores.—10 Vict. cap. 5. s. 9.

⁽³⁾ When packed in tin or wood cases, under the care of an officer of Inland Revenue, an application from the merchant countersigned by the Searcher must be made to the appointer of Weighers who will direct a weigher to proceed to the premises of the merchant, at the expense of the latter, and thence accompany the goods to the export station. The packages may then be shipped without further examination, unless the Searcher shall have ground to suspect fraud.—B. M. 10th Jan., 1851.

	£	s.	d.
PAPER, viz., on all Paper, Sheathing-paper, Button-paper, button-board, Mill-board, Paste-board, and Scale-board Paper—(Inland Revenue Drawback).—2 and 3 Vict. cap. 23.	0	0	1½
— Printed, Painted, or Stained, doz. sqr. yds.	0	0	2*
PLATE (¹), of wrought Gold, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. (Customs' Drawback).—3 and 4 W. 4, cap. 97 :—			
..... made since the 1st Dec., 1784 . oz.	0	8	0
..... made since the 5th July, 1797 . oz.	0	16	0
..... made since the 31st Aug., 1815 . oz.	0	17	0
— of wrought silver, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. :—			
..... made since the 1st Dec., 1784 . oz.	0	0	6
..... made since the 5th July, 1797 . oz.	0	1	0
..... made since the 10th Oct., 1804 . oz.	0	1	3
..... made since the 31st Aug., 1815 . oz.	0	1	6
— of wrought Gold or Silver, being new, and not having been used, and duly marked, manufactured in Ireland, and exported, oz.	0	1	0

(¹) The drawback on Plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs.

Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and has never been used.—25 Geo. 3, cap. 64, and 52 Geo. 3, cap. 59; except on gold watch-cases, rings, and any articles of gold not exceeding 2 oz. in weight; on silver watch-cases, chains, necklaces, beads, lockets, filigree work, shirt-buckles or brooches, stamped medals, and spouts to china, stone, or earthenware teapots, of any weight whatever; tippings, swages, or mounts, not weighing 10 pennyweights of silver each, and not being necks or collars for castors, cruets, or glasses, appertaining to any sort of stands or frames, wares of silver, not weighing 5 pennyweights each. This exemption is not to include necks or collars, and tops of castors, cruets, or glasses appertaining to any stands or frames, buttons to be affixed to or set on any wearing apparel, solid silver buttons, and solid studs, not having a brizzled edge soldered on, wrought seals, blank seals, and bottle-tickets, shoe-clasps, patch-boxes, salt-spoons, salt-ladles, tea-spoons, tea-strainers, caddy-ladles, buckles, and pieces of garnish, cabinets, knife-cases, tea-chests, bridle-stands, or frames.—52 Geo. 3, cap. 59; 55 Geo. 3, cap. 185, and 1 Geo. 4, cap. 14.

No silver wares of less fineness than 11 oz. 2 dwts. of fine silver, in every pound troy, shall be exported, nor any gold wares of less fineness than 18 or 28 carats of fine gold, in every pound troy, on forfeiture of 10*l.* for the former offence, and 50*l.* for the latter.—12 Geo. 2, cap. 26, and 38 Geo. 3, cap. 69.

	£	s.	d.
RICE, cleaned in the United Kingdom—(Customs' Drawback) ⁽¹⁾ . . . cwt.	0	0	6
SEGARS—Customs' Drawback) ⁽²⁾ . . . lb.	0	2	7½ ³
SOAP, viz., Hard—(Inland Revenue Drawback) lb.	0	0	1½ ⁴
— Soft Soap . . . lb.	0	0	1 ⁴
SPIRITS ⁽³⁾ , made from malt only—(Inland Revenue Drawback).—11 and 12 Vict. cap. 122, ss. 11 and 14 . . . gallon	0	0	7½
— made from any other materials . . . gallon	0	0	1½
SUGAR, REFINED in the United Kingdom.—11 and 12 Vict. cap. 97, viz.:—			
In Loaf, complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of a uniform whiteness throughout, or such Sugar crushed or broken, or Sugar Candy ⁽⁴⁾ (Customs' Drawback) . . . cwt.	0	12	6
— BASTARD, or refined Sugar, broken in pieces, or ground, or powdered, or pounded, or crushed or broken . . . cwt.	0	10	0
TOBACCO ⁽⁵⁾ , manufactured in the United Kingdom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, Cut, or Carrot,			

⁽¹⁾ 8 and 9 Vict. cap. 90, s. 15, and 10 Vict. cap. 28.

⁽²⁾ Allowed on exportation, in packages of at least 100 lbs. weight each.—T. O. 8th Dec., 1828.

The officers are to object to the shipment, of British manufactured segars as merchandise for drawback, unless in authorised quantities.—B. M., 4th March, 1848.

⁽³⁾ See "*British Spirits Warehousing Act*," p. 55.

⁽⁴⁾ No bounty shall be given upon the exportation of any refined sugar called candy, unless it be properly refined and manufactured, and packed in packages, each of which shall contain half a hundred-weight of such candy at the least.—8 and 9 Vict. cap. 92, s. 4.

If any sugar in lumps or loaves is to be pounded, crushed, or broken, before the same be exported for the bounty, such lumps or loaves shall, after due entry thereof, be lodged in some warehouse provided by the exporter, and approved by the Commissioners of Customs, to be then first examined by the officer of Customs, while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crushed, or broken, and packed for exportation in the presence of such officers and at the expense of the exporter.—S. 5.

⁽⁵⁾ No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty shall have been paid, nor on any tobacco mixed with dirt or rubbish, or any other ingredients; and every person who shall enter or ship any tobacco not entitled to drawback, with intent to unduly obtain any drawback thereon, shall, in addition to all other penalties, forfeit *treble* the amount of the

TOBACCO, continued :

Tobacco, or Segars, drawback upon exportation, or shipment as stores—(Customs' drawback).—8 and 9 Vict. cap. 90.—B. O. 1st Sept., 1826, and T. O. Dec. 8th, 1828

lb. 0 2 7½*

WINE (1), the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence.—(Customs' Drawback) . . . gallon

0 2 9*

— All other kinds . . . gallon

0 5 6*

drawback, or 200*l.*, at the option of the Commissioners of Customs; and all such tobacco shall be forfeited.—8 and 9 Vict. cap. 86, s. 78.

Before shipping tobacco for drawback, the manufacturer shall give bond for its due exportation, stating the date of inward entry. It must be regularly cleared with the proper officers of Customs, who are to attend the shipping, and whenever necessary, to re-examine the same, to satisfy themselves that such tobacco is that described in the account, and is not of less value than the amount of drawback, whereupon a debenture shall be granted.—B. M. 28th June, 1825; 9th July, 1836; and 22nd Feb., 1842.

Declarations are to be made on debentures for drawback on tobacco, whether it be exported as merchandise or as ships' stores.—B. M. 21st Nov. 1840.

(1) Wine entered outwards for the drawback is exempted from the necessity of a bond being required.—8 and 9 Vict. cap. 86, s. 75.

A drawback of the Customs' duties is allowed on wine intended for the consumption of officers of her Majesty's navy and marines, when in actual service, not exceeding the following quantities:—

For every Admiral	.. .. .	1260	gallons
„ Vice-Admiral	.. .. .	1050	„
„ Rear-Admiral	.. .. .	843	„
„ Captain of the 1st and 2nd rate	.. .. .	630	„
„ Captain of the 3rd, 4th, and 5th rate	.. .. .	420	„
„ Captain of an inferior rate	.. .. .	210	„
„ Lieutenant and other Commanding Officers,			
and for every Marine Officer	.. .. .	105	„
„ Master, Surgeon, or Purser	.. .. .	105	„

Such wine to be shipped at London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. But officers commanding Revenue Cruisers, may receive the same allowance of Wine, duty free, from their *ordinary ports of rendezvous*.—8 and 9 Vict. cap. 86, s. 104; 9 and 10 Vict. cap. 102, and G. O. 18th Sept., and 11th Dec., 1817. .

For further regulations affecting the shipment of drawback goods, see following pages.

ENACTMENTS AND REGULATIONS RESPECTING DEBENTURE GOODS.

[8 and 9 Vict. cap. 86.]

Entry for Drawback to be in the name of real Owner or Agent.—No drawback shall be allowed upon the exportation from the United Kingdom of any goods, unless they shall have been entered in the name of the person who was the real owner, or of the person who had actually purchased and shipped the same in his own name, and at his own liability and risk, on commission, and who was and shall have continued to be entitled in his own right to such drawback, except in the case hereinafter provided for ⁽¹⁾.—S. 95.

Declaration as to Exportation, and right to Drawback.—Such owner or commission merchant shall declare upon the debenture that the goods mentioned therein have been actually exported, and have not been, and are not intended to be, reloaded in the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man) nor in the islands of Faro, and that he was the real owner thereof, or that he had purchased and shipped the same in his own name, and at his own risk, on commission, and that he was, and continued to be, entitled to the drawback thereon in his own right; but if such owner or merchant shall not have purchased the right thereto, he shall declare upon the entry and upon the debenture the person who is entitled thereto, whose name shall be stated in the cocket and in the debenture, and the receipt of such person on the debenture shall be the discharge for such drawback or bounty.—S. 96.

Agent may act for Owner not resident.—If such owner or merchant shall not reside within twenty miles of the port of shipment, he may appoint an agent to pass his entry, and to clear and ship his goods, and to receive the drawback payable on his debenture, provided the name of such agent, and the residence of such owner or merchant, be inserted in the entry and cocket, and such agent shall make declaration upon the entry as before required.—S. 97.

Property of Persons abroad consigned to Agent.—If any goods which are to be exported for drawback be the property of a person residing abroad, having been consigned to some agent residing in the United Kingdom, to be exported by

(1) See ss. 97 and 98.

him upon account of such owner, it shall be lawful for such person in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon.—S. 98.

Limitation of Time for Payment of Drawback. No drawback shall be allowed upon the exportation of any goods, unless shipped within three years ⁽¹⁾ after the payment of the duties inwards, and no debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of shipment.—S. 99.

Certificate of Landing in the Isle of Man.—No drawback or bounty shall be allowed for any goods exported to the Isle of Man, until a certificate shall be produced from the Collector and Controller of the Customs of the Isle of Man, of the due landing of such goods.—S. 101.

Bond to be given for the due Exportation of Bounty Goods.—The exporter of goods for bounty, or the person in whose name the same are entered outwards, shall, at the time of entry, and before cocket be granted, give security by bond in double the amount of bounty, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, and shall not be relanded in the United Kingdom or in the Isle of Man, unless expressly entered to be carried thereto.—8 and 9 Vict. cap. 92, s. 3.

Name and Rank of Naval Officer to be stated on entry.—The person entering wine for the navy ⁽²⁾, and claiming the drawback, must state, by declaration on the debenture, the name and rank of the officer for whose use the wine is intended, and of the ship in which he serves; and the said wine is to be delivered into the charge of the officers of the Customs, at the port of shipment, to be secured in the Queen's warehouse until the same be shipped; and such officers having certified upon their debenture the receipt of the wine into their

⁽¹⁾ The practice of restricting the claims for drawback on wine and Tobacco to 3 years from the date of payment of duties to be discontinued.—G.O. 1881.

⁽²⁾ Debentures for wine for officers of the navy, not in future to be written off and certified by the warehouse keeper at this port as at present but by the searchers, and the shipment of the wine is to take place under the established regulations and the superintendence of the latter officers, although the wine be previously deposited in the Queen's warehouse—and in instances where wine is to be supplied in London for shipment at an out-port, instead of the same being forwarded through the Queen's warehouse here, it is to be sent by the merchant direct to the port of shipment, and examined by the officers there, who are to issue the usual debentures.—B.M. 26th Nov. 1852.

Receipts for the drawback on wine shipped for the navy must be given on stamped paper, in cases where the amount is such as to require a stamp.—G. O. 27th Jan., 1837.

charge, the debenture shall be computed and passed.—8 and 9 Vict. cap. 86, s. 105.

Officers removed to another Ship, Wine may be transferred.
—If any such officer shall leave the service, or be removed to another ship, the officers of Customs at any of the before-mentioned ports may permit the transfer of such wine from one officer to another, as part of his proportion, whether on board the same ship or another; or may receive the duties, and deliver the same for home use; but if any such wine be not laden on board the ship for which it is intended, or be unladen without the permission of the officers of Customs, it shall be forfeited.—S. 106.

Goods when disentitled to Drawback (1).—No drawback shall be allowed upon the exportation of any goods entered for drawback, or as stores, which shall be of less value than the amount of the drawback claimed (2), and such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit the sum of 200*l.*, or treble the amount of the drawback claimed in such cases, at the election of the Commissioners of Her Majesty's Customs.—S. 74.

Bond to be given except for wine entered for Drawback.—Upon the entry outwards of any goods, except wine, upon which a drawback of the duties is allowed and before cocket is granted, the person in whose name the same are entered shall give bond in double the amount of such duties, with one sufficient surety, that such goods shall be duly shipped and landed at the place for which they shall be entered outwards, or otherwise satisfactorily accounted for within a reasonable time to be fixed (3).—S. 75.

(1) Goods incorrectly entered for drawback, and the amount overclaimed not exceeding 10*l.*, the Collector and Controller may, if no fraud be suspected, upon a deposit being made equal to double the amount of the overclaim, permit the shipment to go forward, withholding the debenture until the directions of the Board shall have been received.—G. O. 20th Nov., 1841.

(2) All goods entered for the Inland Revenue drawback, which are not equal in value to the amount of the drawback claimed thereon, should be detained by the officers of this revenue until due notice shall have been given by them to the officers of Inland Revenue at the port of entry on the subject.—G. O. 11th July.

(3) *Period allowed for production of certificate of the due landing of Goods shipped on drawback:—*

For Europe	3 months.
America and Africa	6 "
Places within the limits of the East	12 "
India Company's charter	18 "
Australia and its dependencies, New Zealand, &c.	18 "

—G. O. 13th July, 1842.

Licensed Lightermen only to ship Debenture Goods.—No goods cleared for drawback or bounty, or from the warehouse, shall be carried or water-borne, to be put on board any ship for exportation from the United Kingdom, by any other than a licensed person, under a penalty of 20*l.* for each offence.—102, and 12 and 13 Vict. cap. 90, s. 11.

Goods for Inland Revenue Drawback(¹).—No drawback of duty and Revenue shall be allowed upon any goods so cleared, unless due notice shall have been given to the officer of Inland Revenue, and a proper document descriptive of the goods shall have been produced; and if the goods shall, upon examination, correspond with the particulars contained in such document, and such goods shall be duly shipped and exported, the Searcher shall, if required, certify such shipment thereon, and transmit it to the Officer of Inland Revenue.—S. 82.

Officer of Inland Revenue may attend Examination.—The Officer of Inland Revenue may, if he see fit, attend and assist at such examination, and mark or seal the packages, and keep in charge thereof together with the Searcher, until the goods shall have been finally delivered into the sole charge of the Searcher, to be shipped or exported under his care.—S. 83.

(¹) See note (²) p. 200.

SHIPS' STORES.

Ships' Stores.—Coasting vessels may not ship bonded goods as stores.—B. M. 14th May, 1839. Officers are not to act upon any request for the shipment of goods as stores until bond shall have been given.—B. M. 13th Sept., 1843.

Burden of Ship, and Duration of Voyage.—Bonded stores may be shipped on board vessels of 60 tons burden at least, bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, and duly shipped.—8 and 9 Vict. cap. 91, s. 19.

Stores locked, marked, or sealed.—If wilfully opened, altered, or broken whilst in port, or on a coasting voyage, the Master shall be liable to a penalty of 20*l*.—12 and 13 Vict. cap. 90, ss. 7 and 8.

Stores to be borne on the Victualling Bill.(*)—No goods shall be deemed to be the ships' stores, unless borne upon the victualling bill duly granted; nor shall they be shipped, except under the care of the proper officers, on pain of forfeiture.—8 and 9 Vict. cap. 86, s. 66.

(¹) *What vessels may ship Stores, out of bond, duty free.*—Vessels of 50 tons and upwards, proceeding to Africa, on coasting voyages, may receive stores under the usual regulations, estimating such voyages, out and home, at 330 days.—G. O. 1840. Vessels of not less burden than 50 tons, trading to the Azores, may ship bonded goods as stores.—G. O. 1847.

British vessels entitled under the former mode of admeasurement, to the supply of bonded stores, to continue so privileged.—G. O. 24th Dec., 1836.

Bonded Stores may be shipped, duty free, on board foreign ships at war, on like conditions to those prescribed in T. O. 14th March, 1845.—G. O. 1845.

(²) *Victualling Bill.*—The victualling bill of vessels proceeding to the British colonies, is to be placed on the file of cockets, under seal, that the officers of Customs at the port of arrival may be enabled to take measures to prevent the illicit landing of such part as may not have been expended.—G. O. 25th April, 1833.

Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargoes, that they are regularly entered outwards and with respect to vessels in ballast, that no victualling bill be issued until the master's ballast declaration be produced, properly endorsed by the Clerk of the Bonds.—B. M. 9th Jan., 1840.

No foreign vessel to proceed in ballast from one British port to another without a victualling bill, nor unless due clearance shall have been made and certified thereon.—G. O. 18th Jan. 1845.

SHIPS' STORES, continued :

Ship having Stores or Goods to be cleared.⁽¹⁾—No ship having goods or stores may depart from any port in the United Kingdom or Isle of Man for parts beyond the seas, until duly cleared, under forfeiture of 100*l.* by the master.—S. 67.

Surplus Stores are subject to the same duties and regulations as merchandize, and may be entered, on payment of the proper duties⁽²⁾, for the private use of the master, purser, or owner of the importing ship, or of any passenger to whom any such stores may belong, or they may be warehoused for the future use of such ship, although the same could not legally be imported as merchandize.—S. 35.

(1) *Vessels clearing Coastwise to take in Cargoes.*—On the clearance of vessels coastwise in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors and Controllers are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M. 19th Feb., 1833.—See also G. O. ¹⁸⁴⁸₁₈₄₈ p. 206.

Steam vessels trading between the Channel Islands and this country may supply themselves at the former places with stores for the voyages from and to; but, on arrival here, any surplus stores the Tide Surveyor may consider needful shall be placed under seal on board, and may not be disturbed until after the vessel quits the port on her return voyage.—B. O. 27th Nov. 1850 (Southampton).

(2) *Surplus Stores.*—Rum, the surplus stores on board ships from a British Possession, may be admitted to entry at the low duty, provided the officers can certify, by endorsement on the warrant, that it is the produce of a British Possession in America; the master also making proof that the same was shipped in the United Kingdom as stores.—B. O. 4th Dec., 1845.

Surplus stores of one vessel may be transferred to any other vessel, on compliance with the usual regulations, and subject also to the restrictions of the 16th sec. of 8 and 9 Vict. cap. 91.—G. O. 2nd May, 1835.

British Biscuit, being surplus stores, may be passed duty free by the Tide Surveyors, upon the master making a declaration that the article is British; such declaration to be annexed to the Tide Book and the number of packages to be noted therein.—G. O. ¹⁸³⁵₁₈₃₅.

Biscuits being returned stores, and biscuits shipped as stores.—*Regulations respecting*, see G. O. ¹⁸⁴³₁₈₄₃, G. O. 25th April, 1843, and 8th Feb., 1844.

Surplus stores requiring documentary proof of produce, may be admitted to entry, upon the master making declaration on the warrant that they are of British Possession produce.—B. O. 6th June, 1832.

Surplus stores on board vessels in English ports from Scotland or Ireland.—*Regulations affecting*, see *Inland Revenue*, G. O. 26th July, 1849.

Surplus stores on board any importing vessel about to proceed coastwise only, must be placed under seal, and a particular account thereof transmitted to the Collector or Controller, at the port of destination; and whenever the quantity of high-duty goods appears excessive, a special bond must be required.—G. O.—¹⁸⁴⁵₁₈₄₅.

A TABLE OF

Being the maximum quantities that may be shipped of Foreign factured Goods on Bounty, or upon Drawback: calculated United Kingdom to the several parts of the World, out and

NOTE.—These computations include the additional 25 per cent.

For the Master, each Mate, and each Cabin Passenger.					For each Person on board.			
WINE (1).		BRITISH REFINED SUGAR.	FOREIGN SEGARS, NEGROHEAD, CAVENDISH, ROLL, OR BRITISH MANUFACTURED TOBACCO.		PEPPER.	TEA (2).	COFFEE or COCOA.	
1 quart per day.		3 oz. per day.	½ oz. per day.		1 ½ oz. per day.	½ oz. per day.	1 oz. per day.	
DAYS.	galls. gills.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.
40	12 16	9 6	0 12 ½	0 3 ½	0 12 ½	0 12 ½	3 3	3 3
42	13 4	9 13 ½	0 13 ½	0 3 ½	0 13 ½	0 13 ½	3 4	3 4
80	25 0	18 12	1 9	0 7 ½	1 9	1 9	6 4	6 4
90	28 4	21 1 ½	1 12 ½	0 8	1 12 ½	1 12 ½	7 0	7 0
95	29 22	22 4 ½	1 13 ½	0 8 ½	1 13 ½	1 13 ½	7 0	7 0
100	31 8	23 7	1 15 ½	0 8 ½	1 15 ½	1 15 ½	7 13	7 13
105	32 26	24 9 ½	2 0 ½	0 9 ½	2 0 ½	2 0 ½	8 3	8 3
110	34 12	25 12 ½	2 2 ½	0 9 ½	2 2 ½	2 2 ½	8 3	8 3
120	37 16	28 2	2 5 ½	0 10 ½	2 5 ½	2 5 ½	9 6	9 6
130	40 20	30 7 ½	2 8 ½	0 11 ½	2 8 ½	2 8 ½	10 3	10 3
140	43 24	32 13	2 11 ½	0 12 ½	2 11 ½	2 11 ½	10 13	10 13
150	46 28	35 2 ½	2 14 ½	0 13 ½	2 14 ½	2 14 ½	11 11	11 11
160	50 0	37 8	3 2	0 14 ½	3 2	3 2	12 0	12 0
165	51 18	38 10 ½	3 3 ½	0 14 ½	3 3 ½	3 3 ½	12 14	12 14
180	56 8	42 3	3 8 ½	1 0	3 8 ½	3 8 ½	14 1	14 1
185	57 26	43 5 ½	3 9 ½	1 0 ½	3 9 ½	3 9 ½	14 3	14 3
190	59 12	44 8 ½	3 11 ½	1 0 ½	3 11 ½	3 11 ½	14 11	14 11
200	62 16	46 14	3 14 ½	1 1 ½	3 14 ½	3 14 ½	15 10	15 10
210	65 20	49 3 ½	4 1 ½	1 2 ½	4 1 ½	4 1 ½	16 6	16 6
230	71 28	53 14 ½	4 7 ½	1 4 ½	4 7 ½	4 7 ½	17 15	17 15
240	75 0	56 4	4 11	1 5 ½	4 11	4 11	18 12	18 12
260	81 8	60 15	5 1 ½	1 7 ½	5 1 ½	5 1 ½	20 5	20 5
270	84 12	63 4 ½	5 4 ½	1 8	5 4 ½	5 4 ½	21 1	21 1
360	112 16	84 6	7 0 ½	2 0 ½	7 0 ½	7 0 ½	28 3	28 3
365	114 2	85 8 ½	7 2	2 0 ½	7 2	7 2	28 8	28 8
380	118 24	89 1	7 6 ½	2 1 ½	7 6 ½	7 6 ½	29 11	29 11
400	125 0	93 12	7 13	2 3 ½	7 13	7 13	31 4	31 4
420	131 8	98 7	8 3 ½	2 5 ½	8 3 ½	8 3 ½	32 11	32 11
430	134 12	100 12 ½	8 6 ½	2 6 ½	8 6 ½	8 6 ½	33 4	33 4
450	140 20	105 7 ½	8 12 ½	2 8 ½	8 12 ½	8 12 ½	35 4	35 4
700	218 24	164 1	13 10 ½	3 14 ½	13 10 ½	13 10 ½	54 11	54 11

(1) Wine, in lieu of Spirits (1 pint Wine = ½ pint Spirits), may be shipped, at proportion of each.

(2) The total allowance may be taken in either article—½ oz. Tea being equivalent to 1 oz. of Coffee, Cocoa or Cocoa Paste.

SHIPS' STORES,

Goods, free of duty, from the Warehouses; and of British Manufacture for the duration of all officially-estimated Voyages from the home.

granted by the Board to provide for casualties of voyage.

For each Person on Board.

SOAP.	SUGAR RAW, White Clayed, and Molasses. (1)	DRIED FRUITS and RICE, of each.	BUTTER, CHEESE, and HAMS (or Ox Tongues in Lieu of Hams) of each.	VINEGAR.	SPIRITS(2).
$\frac{1}{2}$ oz. per day.	$2\frac{1}{2}$ oz. per day.	$4\frac{1}{2}$ oz. per day.	4 oz. per day.	$\frac{2}{7}$ gill per day.	1 gill per day.
lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	galls. gills.	galls. gills.
1 9	7 2	14 5	12 8	0 14	1 18
1 10 $\frac{1}{4}$	7 8	15 0	13 2	0 15	1 20 $\frac{1}{2}$
3 2	14 4	28 9	25 0	0 28	3 4
3 8 $\frac{1}{2}$	16 1	32 2	28 2	1 0	3 16 $\frac{1}{2}$
3 11 $\frac{3}{8}$	16 15	33 14	29 11	1 1	3 22 $\frac{1}{2}$
3 14 $\frac{1}{8}$	17 13	35 11	31 4	1 3	3 29
4 1 $\frac{5}{8}$	18 12	37 8	32 13	1 5	4 3
4 4 $\frac{1}{2}$	19 10	39 4	34 6	1 7	4 9 $\frac{1}{2}$
4 11	21 6	42 14	37 8	1 10	4 22
5 1 $\frac{1}{2}$	23 3	46 7	40 10	1 14	5 2 $\frac{1}{2}$
5 7 $\frac{1}{2}$	25 0	50 0	43 12	1 18	5 15
5 13 $\frac{1}{4}$	26 12	53 9	46 14	1 21	5 27 $\frac{1}{2}$
6 4	28 9	57 2	50 0	1 25	6 8
6 7 $\frac{1}{8}$	29 7	58 14	51 9	1 27	6 14
7 0 $\frac{1}{8}$	32 2	64 4	56 4	1 31	7 1
7 3 $\frac{3}{8}$	33 0	66 3	57 13	2 2	7 7
7 6 $\frac{1}{2}$	33 14	67 11	59 6	2 4	7 13 $\frac{1}{2}$
7 13	35 11	71 6	62 8	2 7	7 26
8 3 $\frac{1}{2}$	37 8	75 0	65 10	2 11	8 6 $\frac{1}{2}$
8 15 $\frac{1}{4}$	41 1	82 2	71 14	2 17	8 31 $\frac{1}{4}$
9 6	42 13	85 11	75 0	2 21	9 12
10 2 $\frac{1}{8}$	46 6	92 13	81 4	2 28	10 5
10 8 $\frac{1}{4}$	48 3	96 6	84 6	3 0	10 17 $\frac{1}{2}$
14 1	64 4	128 9	112 8	4 0	14 2
14 4 $\frac{1}{8}$	65 2	130 5	114 1	4 2	14 8
14 13 $\frac{1}{8}$	67 13	135 11	118 12	4 7	14 27
15 10	71 6	142 3	125 0	4 14	15 20
16 6 $\frac{1}{2}$	75 0	150 0	131 4	4 22	16 13
16 12 $\frac{1}{4}$	76 12	153 9	134 6	4 25	16 25 $\frac{1}{2}$
17 9 $\frac{1}{2}$	80 5	160 11	140 10	5 0	17 18 $\frac{1}{2}$
27 5 $\frac{1}{2}$	125 0	250 0	318 12	7 26	27 11

(1) Cane-juice, or Syrup, may be substituted in any desired proportion not exceeding 2 oz.; or, in Temperance Ships, 3 oz. for each person per diem.

(2) One-fifth of the quantities of Brandy is permitted to be shipped on board Temperance Ships for medicinal purposes.—G. O. 27th July, 1849.

SHIPS' STORES, continued :

Surplus Stores Warehoused.—To be cleared either for exportation or home use within one year from the date of entry, unless further time be given by the Lords of the Treasury ; or may be sold by the Commissioners of her Majesty's Customs, and the produce applied to the payment of warehouse rent and charges ; and the overplus (if any) paid to the proprietor. —8 and 9 Vict. cap. 91, s. 16.

Stores for the use of the crews on board British Colonial ships *victualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are re-loading ; but no part of such stores may be landed under any circumstances, except in charge of an officer for deposit in the Queen's warehouse ; and the indulgence not to extend to stores shipped from the bonded warehouses in this country.—G. O. ³³₁₈₅₀.

Spirits reported as stores left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves.—G. O. ¹⁰⁸₁₈₄₅. But spirits, in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the coast of the United Kingdom for the purpose of fishing are to be secured in the Queen's warehouse until their departure. —B. O. 29th Jan., 1842.

Masters of vessels, in rendering their reports, as regards surplus stores are cautioned against irregularities, and informed that the provisions of the 7th sec. of 8 and 9 Vict. cap. 86, will be strictly enforced in those cases in which it shall appear that such have resulted from a want of due caution on their part.—B. M. 16th Dec., 1843.

Bond to be given prior to the shipment of surplus stores without payment of duty, for all goods (B. P. Rum included) that may be removed from the bonded warehouse for such purpose.—G. O. 13th Sept., 1843, and ¹²⁴₁₈₄₇. But the certificate of the Tide Surveyor that the vessel is ready to receive stores is no longer necessary.—B. M. 22nd Sept., 1848. New form of bond for stores, G. O. ¹⁷₁₈₅₀.

Drawback Stores shipped on board a British vessel clearing out from one port in the United Kingdom for another British port and a foreign port, the debentures for such stores should not be issued until a certificate shall have been received by the officers at the port of shipment from the Collector and Controller at the port whence the ship sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure ; and in any case in which the Collector and Controller shall have received a letter of advice of the shipment of drawback goods, and the vessel does not arrive within a reasonable time, they are not to fail in communicating the circumstance to the officers who may have sent the letter of advice.—G. O. ⁷¹₁₈₄₈.

Officers following store Goods.—When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the day.—G. O. ¹⁴⁷₁₈₄₇.

SHIPS' STORES, continued :

Cargo used as Stores—Penalty.—If it shall appear at any time that goods shipped from the warehouses by cocket as cargo, have been used as stores⁽¹⁾, or otherwise disposed of, during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into, will be put in suit and the full penalty enforced.—B. M. 29th March, 1843.

Ships' stores removed to another Port.—All legal sized packages of warehoused goods forwarded from one warehousing port to another, shall be forwarded under the warehousing regulations; and all packages of less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under a special bond.⁽²⁾—G. O. 23rd July, 1844.

Spirits and Tobacco removed to Ports not Warehousing Ports in illegal packages.—Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond being given for their due delivery and shipment as stores within three months, and payment of duties upon any deficiencies; the officers at the port of removal to apprise the Collector and Controller at the port of destination of the delivery of the goods, and of the circumstances and conditions under which it has been allowed, observing that this regulation is not intended to prevent the shipment of stores in illegal sized packages under the existing practice on board vessels proceeding coastwise from one port to another, and intended for use upon the outward foreign voyage from such second port.—G. O. 1845.

(1) The Board having adverted to the regulation established at this port by minute of the 23rd February, 1843, with the view of relieving the Tide Surveyors from the intervention to which they were subjected in the execution of their ordinary duties by queries from the Jerquer's office, arising out of discrepancies between the quantities of stores reported and the quantities found on board, direct that the Tide Surveyors at the time of rummage should call on the Master to account for any such discrepancies, and if satisfied, make a memorandum to that effect at the foot of the rummage account; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G. O. 1845.

(2) Stores for a particular ship at another port, are to be treated as direct exportations and removed under special bond, in like manner as stores removed to places which do not possess bonding privileges under the G.O. 1845, a certificate from the officer of the revenue having cognisance of the shipment, that the goods have been put on board the vessel being deemed sufficient proof of their exportation. In each case it is to be stated on the bond and request notes that the delivery has taken place under the conditions of this minute, G.O. 1847.

SHIPS' STORES, continued :

Repacking for Stores.—The repacking for shipment as stores is confined to the following articles, and in no case are the goods allowed to be repacked into smaller sized packages than the quantities specified against each. viz.⁽¹⁾ :—

	Packages.		Packages.
Black Tea	7lbs.	Rice	56lbs.
Green Tea	7 "	Almonds out of the shell . . .	7 "
Raw Sugar	56 "	Ditto in the shell	28 "
Refined Sugar, British ⁽²⁾ . . .	28 "	Butter	28 "
Currants	14 "	Cheese	14 "
Raisins ⁽³⁾	14 "	Cocoa	28 "
Tobacco	14 "	Spirits, viz. ⁽⁵⁾ :—	
Cigars ⁽⁴⁾	4 "	Brandy	5gal.
Raw Coffee	28 "	Rum	5 "
Molasses	56 "	Geneva	5 "

(¹) This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O. 1844.

(²) Foreign refined sugar may not be shipped as stores.—T. O. 14th April, and B. M. 15th April, 1851.

(³) As boxes of raisins are weighed on importation at five in a draft, the same may be delivered for stores on the average weight of five boxes, instead of weighing each box separately.—B. M. 31st July, 1850.

(⁴) Cigars allowed to be shipped in packages of 2lbs.—B. O. 17th Oct., 1848, No. 507.

(⁵) It having been represented to the Board that in some instances parties are desirous of shipping different qualities of spirits as stores, but that they are prevented doing so by the provisions of the G. O. 1844, by which spirits required as stores in larger quantities than 5 gallons must be shipped in one entire cask, the Board direct that one cask under the legal size of each sort or description of spirits, may be allowed to be shipped as stores ; but that any further quantity of such spirits which may be required, and which, under the established regulations, may be shipped, should be cleared in legal sized packages.—G. O. 1845.

S T O R E S.

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Abo - - -	100	Botany Bay - -	420	Coquimbo - - -	400
Algiers - - -	120	Batavia - - -	400	Chili - - -	360
Almeria - - -	100	Corunna - - -	80	Calcutta - - -	400
Azores Islands -	80	Cadiz - - -	90	Columbo - - -	365
Alicant - - -	110	Carlsrona - - -	100	Ceylon - - -	365
Altea - - -	110	Carthagera - -	100	Cuddalore - -	400
Antigua - - -	180	Cape de Verde Is-		China - - -	420
Augustine's Bay	180	lands, viz. :-		Canton - - -	420
Ancona - - -	160	St. Antonia,	100	Dantzic - - -	100
Alexandria - -	180	St. Vincent,		Drontheim - -	100
Ascension Island	240	St. Jago,		Delaware Bay -	130
Archipelago Isles	180	Ceuta - - -	120	Demerara - - -	150
Annabona - - -	180	Canary Isles - -	95	Dominica - - -	180
Archangel - - -	120	Christiana - - -	100	Davis's Straits -	240
Australia - - -	420	Copenhagen - - -	100	Embsen - - -	42
Alexandretta - -	180	Cette - - -	130	Elbing - - -	95
Aquapulco, Mexico	450	Civita Vecchia -	130	Elseneur - - -	100
Bremen - - -	42	Corsica, Isle of	130	Elba Isle - - -	130
Bayonne - - -	80	Cayenne - - -	180	Essequibo - - -	180
Bilboa - - -	80	Cape Hayti - - -	210	Faro Islands, North	
Bordeaux - - -	80	Charlestown - -	120	Sea - - -	100
Bergen - - -	100	Chesapeake Bay -	120	Faro Island, Canaries	95
Bona - - -	120	Cuba - - -	210	Ferrol - - -	80
Bornholm - - -	100	Curacao - - -	180	Fayal - - -	80
Barcelona - - -	110	Cronstadt - - -	100	Fernando Po - -	180
Bay of Roses - -	110	Candia, Isle of	160	Falkland Islands -	240
Baltimore - - -	120	Cephalonia - - -	160	Friendly Islands -	420
Bahama Isles - -	180	Corfu Isle - - -	160	Gottenburgh - -	100
Barbadoes - - -	180	Calabar - - -	180	Gibraltar - - -	100
Berbice - - -	180	Cape Coast Castle	200	Genoa - - -	130
Bermuda - - -	120	Carthagera, Spanish		Grenada - - -	180
Boston - - -	120	Main - - -	240	Guadaloupe - -	180
Bahia - - -	200	Cape St. Mary - -	180	Greek Islands and	
Brazil - - -	200	Constantinople -	180	Greece - - -	180
Buenos Ayres - -	240	Columbia River -	700	Gallipoli - - -	180
Bay of Campeachy	240	Cumana - - -	240	Greenland Fishery -	180
Barcelor - - -	365	Cyprus - - -	180	Goree - - -	120
Bombay - - -	365	Cape of Good Hope	240	Guayaquil - - -	420
Bengal - - -	400	Callao - - -	400	Gaugapatam - -	400

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Hamburgh	- 42	Manilla	- 420	Rome	- 130
Heligoland	- 42	Mangalore	- 365	Rhode Island	- 130
Hayti	- 210	Masulipatam	- 400	River Gambia	- 130
Halifax	- 120	Mocha	- 365	Rio Grande	- 230
Havana	- 200	Nantz	- 80	Rio Janeiro	- 230
Honduras	- 240	Newfoundland	- 120	Sales	- 120
Hudson's Bay	- 240	North Bergen	- 100	Stettin	- 100
Hobart Town	- 400	Naples	- 130	Stockholm	- 100
Iceland	- 100	Narbonne	- 130	St. Antonio	} Canary Isles }
Ivica	- 110	Nice	- 130	St. Jago	
Italy	- 130	Nevis	- 180	St. Vincent	
Isle of Sable	- 120	Nova Scotia	- 120	St. John's, Newfound-	
Ionian Isles	- 130	New York	- 120	land	- 130
Islands in the Archi-		New Brunswick	- 120	St. Mary's	- 90
pelago	- 130	New Port	- 120	St. Michael's, Azores	- 90
Isle of France and		New Providence	- 160	St. John's, New	
Bourbon	- 270	New Orleans	- 190	Brunswick	- 120
Jamaica	- 210	New Guinea	- 400	St. Andrew, ditto	- 120
Java	- 400	New South Wales	- 400	Salerno	- 120
Konisberg	- 100	New Zealand	- 400	Sardinian Isle	- 120
Lisbon	- 80	Negapatam	- 400	St. Andero	- 80
Lubec	- 100	Oporto	- 80	St. Ubes	- 80
Leghorn	- 130	Odessa	- 240	Susa	- 120
Long Island	- 130	Otaheite	- 420	Savannah	- 120
La Guayra	- 240	Owhyhee	- 420	Syracuse	- 140
La Concepcion	- 400	Petersburgh	- 100	St. Augustine's Bay	- 120
Lima	- 430	Pillau	- 100	St. Bartholomew	- 120
Ladrones	- 400	Placentia Harbour	- 120	St. Croix	- 120
Maalstroom	- 100	Port Saint John, New-		St. Christopher's	- 120
Malaga	- 100	foundland	- 120	St. Domingo	- 210
Madeira	- 90	Port-au Prince, Hayti	210	St. Eustatia	- 120
Meinel	- 100	Palermo	- 180	St. Lucia	- 120
Mogadore	- 120	Pensacola	- 100	St. Martin	- 120
Majorca	- 110	Philadelphia	- 120	St. Thomas	- 120
Minorca	- 110	Porto Rico	- 210	St. Vincent	- 120
Marseilles	- 130	Providence, Bahama		Salonica	- 200
Messina	- 130	Islands	- 160	Santa Martha	- 240
Montreal	- 150	Pernambuco	- 190	St. Salvadore, or Bahia	- 240
Malta	- 140	Porto Bello	- 240	St. Sebastian	- 210
Martinico	- 210	Para	- 185	Senegal	- 120
Mariegalanta	- 180	Panama	- 420	Sierra Leone	- 120
Miramichi	- 180	Peru	- 400	Scandaroon	- 120
Montserrat	- 180	Philippine Islands	- 420	Syra	- 120
Maranham	- 180	Pondicherry	- 400	Smyrna	- 120
Monte Video	- 230	Pelew Islands	- 420	St. Helena	- 240
Madagascar	- 270	Quebec	- 150	Sydney, N. S. Wales	- 400
Mexico	- 450	Queen Anne's Point	180	Sumatra	- 400
Mauritius	- 270	Rochelle	- 80	Society Islands	- 420
Madras	- 400	Revel	- 100	Swan River	- 360
Malabar	- 365	Riga	- 100	Singapore	- 360
Malacca	- 400	Rugen	- 100	Surat	- 360

PORTS, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
ndwich Isles	- 420	Trinidad	- 180	Venice	- 160
uth Sea Fishery, 4 years		Tobago	- 180	Vera Cruz	- 260
ungiers	- 120	Trieste	- 160	Venezuela	- 240
inity Bay	- 120	Truxillo	- 410	Valdivia	- 400
mis	- 120	Timor	- 420	Valparaiso	- 400
rragona	- 110	Tellicherry	- 365	Van Diemen's Land	- 360
nningen	- 42	Tranquebar	- 400	Wyburg	- 100
ulon	- 80	Trincomalee	- 380	Zara	- 160
ipoli	- 120	Vigo	- 80	Zea	- 160
meriffe	- 95	Valentia	- 110	Zante Isle	- 160
rtola	- 180				

NOTE.—For such places as are not included in the foregoing list, the same allowance should be granted as is given to the place situated nearest thereto.

RENT ON STORES.

RENT IN THE QUEEN'S WAREHOUSES.

The Board, having had under consideration the various Orders issued in regard to the Rent on Goods deposited in the Queen's Warehouses, and deeming it expedient to consolidate them, order that the same be rescinded ; and that the following Rates be adopted, under the provisions of the Act 8 & 9 Vict., ch. 86, sec. 151, subject to the regulations hereinafter mentioned, viz. :—

	£	s.	d.
On Firkins of Butter each	0	0	1
On Packages of baggage, and on small packages of presents, &c., viz.—Boxes, Kegs, Jars, &c., Empty Casks, Bundles of Mats, and of empty Sacks, all Samples, and Wines, Spirits, or other Liquids, not ex. one gallon . . . each package	0	0	2
On Packages of Wine, Spirits, or other Liquids, ex. one gallon, and not ex. twenty gallons . . . each package	0	0	4
— exceeding twenty gallons . . . each package	0	0	6
On Cheese, loose the ton	0	2	0
On all other Packages and Goods, not ex. sixty cubic feet, each package, or when loose . . . each parcel	0	0	4
— exceeding sixty and not ex. eighty cubic feet each package, or when loose . . . each parcel	0	0	8
— exceeding eighty and not ex. one hundred cubic feet, each package, or when loose . . . each parcel	0	1	0
And for every ten cubic feet in addition thereto . . .	0	0	6
On Stores of Naval Officers, and Surplus Stores from Merchant Vessels, deposited for security of duties, viz. :—			
<i>Packages of Wines, Spirits, Cordials, and other Liquids.</i>			
Under two gallons each package	Nil.		
Two gallons, and under six gallons, . . . „	0	0	1
Six gallons and upwards „	0	0	2

RENT continued—

Packages and Parcels of Dry Goods—

	£	s.	d.
Not requiring one cubic foot of space, each package or parcel.			NIL.
One foot, and not above two cubic feet	0	0	1
Exceeding two cubic feet	0	0	2

NOTE.—In any case however, in which the same party deposits several Packages of surplus Stores, amounting altogether to two gallons or upwards of liquids, or of dry goods requiring one cubic foot of space or upwards, Rent is to be charged accordingly, although each Package may be of less content than two gallons, or require less space than one cubic foot.

That all Goods not being Baggage or Stores, be allowed to remain three clear days in the Warehouse free of rent, to afford parties a sufficient time to examine and clear the same.

That Baggage of Passengers and surplus Stores, not being Stores of Naval Officers, be allowed to remain a week free of Rent, exclusive of the days of receipt and delivery; but if any Goods, Baggage, or Stores, not being the Stores of Naval Officers, be not cleared within the periods above specified, the Rent shall commence from the day on which the same were received.

That Rent be not charged on Stores forming the remains of the Sea Stock of Naval Officers paid off from Her Majesty's Ships, until the same shall have been in the Warehouse twelve months.

That in cases in which the Board's Orders for the delivery of such goods be not complied with, and the goods taken away within fourteen days from the date of the Order, Warehouse Rent be charged for the time they remain after that period. When the fraction of a week does not exceed three days, no Rent to be charged for such fraction, but if exceeding three days, then Rent to be charged for a week.—G. O. 1851. For Derelict Goods, see the said order.

TOBACCO RENT IN LONDON.

	s.	d.
For every hogshead when deposited in the warehouse . . .	2	0
For every hogshead when taken out of the warehouse, viz. :—		
For any period not exceeding five years . . .	2	0
Exceeding five years and not exceeding six years . . .	6	0
And for every year, or part of a year beyond that period . . .	4	0

On each Seron, Bale, &c. not ex. 150 lbs. weight.

For any period not exceeding five years . . .	0	9
For every year or part of a year, ex. 5 years, and not ex. 6 years . . .	2	3
For every year, or part of a year, beyond 6 years—B.O. 10 Dec. 1836 . . .	1	6
Cuttings of Damaged Tobacco, in the warehouse beyond 14 days after repacking, per package—B.O. 25 Feb., 1830.	0	4½

TOBACCO RENT AT THE OUTPORTS.

For every hogshead, ...	0	1½
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To commence at the expiration of 18 months from the date of warehousing the same.—29 Geo. 3, cap. 68, s. 53, and 33 Geo. 3, cap. 57, s. 1.—T. O. 19th March, 1830.

If remaining in the warehouse beyond 14 days after reweighing each package—29 Geo. 3, cap. 68, s. 56.	0	6
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BRITISH MANUFACTURED GOODS ALLOWED
TO BE SHIPPED AS STORES,
ON BOUNTY OR DRAWBACK.

[B. M. 23rd Nov., 1832.—G. O. $\frac{105}{1848}$, $\frac{65}{1849}$, and $\frac{21}{1851}$.]

SOAP⁽¹⁾.—Half an ounce per day for each person on board.

SPIRITS⁽²⁾.—British, Irish, and Scotch, may be shipped as stores, under the same regulations as British Plantation Rum, one gill per day for each person.

SUGAR⁽³⁾.—British refined and Bastards three ounces per day for the master, each mate, and each cabin passenger.

TOBACCO⁽⁴⁾.—British manufactured or foreign Segars, one quarter of an ounce per day per man.

For Table of Ships' Stores, showing the maximum quantities that may be shipped for any duration of voyage. See pp. 204 and 205.

(¹) All soap shipped as stores shall be entered and the drawback claimed and paid under the laws and regulations for shipping soap as merchandise to foreign parts, and shall be subject to such regulations of the Customs as goods allowed to be shipped as stores duty free, are subject.—3 Wm. IV. cap. 16, s. 4.

(²) British, Scotch, or Irish spirits, mixed with foreign rum or spirits, or colonial spirits in bond, may be shipped as stores, but such spirits shall be deemed foreign, and are to be shipped in the same proportion as foreign spirits.—B. O. 5th Jan., 1839.

The Board allow one-fifth of the quantity permitted by G. O. $\frac{18}{1849}$ to be shipped on board of Temperance ships, when required for medicinal purposes.—B. O. 27th July, 1849.

(³) Sugar, foreign refined, is not allowed to be shipped as stores.—T. O. 14 April, and B. M. 15 April, 1851.

(⁴) Masters of vessels engaged in foreign voyages, generally are allowed the option of shipping of British manufactured or unmanufactured, negro-head or cavendish and roll-tobacco, on board transports for the use of troops half an ounce per day per man.—B. O. 6th March, 19th July, 1833, and 7th Sept., 1838.

Unconsumed stock of tobacco injured by the voyage may be delivered for re-manufacture, upon a bond being entered into by the parties to return the tobacco into the warehouse within a limited period, for subsequent re-shipment as stores.—T. O. 6th Sept., 1833.

Wine (¹).—One quart per day for the master, each mate, and each cabin passenger.

Butter, Cheese, and Hams.—A quarter of a pound of each per day for each person on board.—T. O. 25th Nov., 1842.

Tongues.—Oxen—pickled or dried, in the like quantities and in lieu of Hams.—B. O. 2nd April, 1844.

Cocoa Paste.—The growth and manufacture of a British Possession may be shipped as stores, free of duty.—G. O. 1843.

Cane Juice or Syrup.—In substitution for Sugar and Molasses, in such proportions as may be deemed necessary, the total quantity, however, is not to exceed the rate of 2 ounces per day for each person, or 3 ounces per day for each person on board vessels sailing under Temperance principles.—T. O. 6th Aug., and G. O. 1847.

Vinegar, foreign, may be shipped from the bonded warehouses as stores.—G. O. 1845.

For Table of Ships' Stores, showing the maximum quantities that may be shipped for any duration of voyage. See pp. 204 and 205.

(¹) Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than one dozen reputed quart, or two dozen reputed pint bottles.—B. M. 10th April, 1834.

Duty paid wine may be shipped as stores for drawback, under the usual regulations, in not less than three dozen reputed quart bottles in each case.—T. O. 18th February, 1836.

Wine may be shipped instead of spirits, or a proportion of each description, free of duty, one pint of the former being deemed equivalent to half-a-pint of the latter, but the quality of the wine is to be left to the discretion of the parties.—G. O. 21st Aug., 1833.

A TABLE OF THE RATES

TO BE
CHARGED FOR RENT UPON GOODS
WAREHOUSED IN THE
CROWN'S PREMISES IN IRELAND⁽¹⁾.

List of Goods.	Rent per Week.
	<i>s. d.</i>
Almonds, per barrel	0 1 each
— per bale under 4 cwt.	0 1½ each
— per box	0 0½ each
Anchovies, per barrel	0 4 per score
— per keg	0 4 per score
Apples, per barrel	0 0½ each
Biscuits in bags, about 1 cwt.	0 0½ per bag
Baggage, Passengers', per package	0 1 each
Barley, Pearl, barrel or keg	0 0½ each
Bottles, empty, per hamper	0 1 each
Books, per box	0 1½ each
— per pack or chest	0 2 each
Cheese, Parmesan, tub or case	0 1 each
— loose	0 4 per ton
Capers, per barrel	0 0½ each
Cantharides, per case under 4 cwt.	0 2 each
Currants, per butt	0 3 each
— per pipe	0 2 each
— per carroteel	0 1½ each
— per barrel	0 1 each
Coffee and Cocoa	0 8 per ton
Cocoa Shell	0 6 per ton
Candles, per case	0 1 each
Earthenware, per case or crate	0 1½ each
Figs, drum	1 0 per 100
— ½ and ¼ drums	0 6 per 100
— frails	1 0 per 100
Flour	0 2½ per ton
Ginger, per bag	1 3 per 100
Grapes, per cask or jar	2 0 per 100
Hats, Leghorn, per case or tub	0 1½ each
Hops, per bag	0 1½ each

⁽¹⁾ As revised and approved by B. O. 15th Aug., 1846.

List of Goods.	Rent per Week	
	s.	d.
Hops, per pocket	0	1 each
Herrings, per barrel	2	0 per 100
Iron	0	1 per ton
Isinglass	0	4 per ton
Lead	0	1 per ton
Liquorice, per case or barrel , ...	0	1 each
— Root, per bale, under 2 cwt.	0	1 each
Leather, per bale	0	1 each
Mats, per bundle, 10 mats	0	4 per 100 bls.
Molasses, per puncheon	0	2 each
Nutmega, per cask	0	1 each
Nuts, per bag	1	6 per 100
Oil, per half-chest	0	3 per score
— per common jar	0	2 each
— per half-jar	0	1½ each
— Olive, in casks	0	4 per tun
— Seed, in casks	0	4 per tun
— Palm	0	3 per tun
Onions, per bushel or basket	0	0½ each
Oranges and Lemons, per chest	0	1 each
— per box	0	0½ each
Olives, per keg, about 4 gallons	0	0½ each
Paper, per bale or chest	0	1 each
Prunes and French Plums, per cask,		
5 to 7 cwt.	0	1½ each
— 2 to 3 cwt.	0	1 each
— per chest, about 1 cwt.	2	0 per 100
— per half-chest	1	2 per 100
— per quarter-chest	1	0 per 100
— per chest, containing Cartoons	0	1 each
Plums, Portugal, in boxes about 3 lbs.		
each	0	4 per 100
Pill Boxes, per vat	0	4 each
Pimento, per bag	2	0 per 100
Pepper, per bag	0	0½ each
Peas, per tierce	0	1 each
— per bag, 4 bushels	0	0½ each
Rice, per tierce or barrel	0	1 each
— per bag	2	0 per 100
Raisins, per barrel	0	1 each
— per half-barrel	0	0½ each
— Denia and Valentia boxes	2	0 per 100
— half and quarter-boxes	1	0 per 100
— frails and baskets	1	0 per 100

List of Goods.	Rent per Week.	
	s.	d.
Raisins, Malaga boxes	1	0 per 100
— half and quarter-boxes	0	6 per 100
— frails and baskets	1	0 per 100
Slate Pencils, per case or cask	0	1 each
Steel	0	2 per ton
Silk, per bale	0	2 each
Soap, per case, under 2 cwt.	0	1 each
Shot	0	2 per ton
Seeds, Onion and Canary, per bag, under 2 cwt.	0	0 $\frac{1}{2}$ each
— Clover, per bag or cask	0	0 $\frac{3}{4}$ each
Sugar, per hogshead	0	2 each
— per tierce	0	1 $\frac{1}{2}$ each
— per barrel	0	1 each
— per box ⁽¹⁾	0	1 each
— per bag	2	6 per 100
Tallow, Russia	0	1 per ton
Toys, per vat, large	0	4 each
— chests, large	0	3 each
— „ small	0	2 each
Tea, per chest, not ex. 130 lbs. weight ⁽²⁾	0	0 $\frac{1}{2}$ each
— exceeding 130 lbs.	0	1 each
Vermicelli, per case, under 1 cwt.	0	1 each
— under 56 lbs.	0	0 $\frac{1}{2}$ each
— under 28 lbs.	0	0 $\frac{1}{4}$ each
Vinegar, per pipe	0	2 each
— per hogshead and tierce	0	1 each
Wine and spirits, butt, pipe or puncheon	0	3 each
— per hogshead	0	1 $\frac{1}{2}$ each
— per quarter-cask	0	1 each
— in cases ⁽³⁾	0	1 per case
Square Timber	0	0 $\frac{1}{2}$ per load
Deals	0	2 per 120
Pipe Staves	0	9 per 1200
Hogshead, ditto	0	6 per 1200
Barrel, W. I. and Hogsheads, ditto	0	4 per 1200
Lathwood	0	3 per fathom

Other goods not enumerated, of the like weight or bulk, to be charged in proportion to these rates. The rent upon goods housed to commence from the day of the ship or vessel beginning to discharge; twenty-five per cent. to be deducted from the rent for all time exceeding 52 weeks.

⁽¹⁾ B. O. to Cork, 17th Aug., 1848.

⁽²⁾ B. O. to Cork, 8th Jan., 1847.

⁽³⁾ B. O. to Cork, 9th May, 1848.

A LIST
OF
ARTICLES OF BRITISH PRODUCE
USUALLY
EXPORTED FROM THE UNITED KINGDOM.

[Revised and corrected to 5th January, 1853.]

N.B.—In every instance in which any denomination of Tale, Weight or Measure is affixed to the name of an Article in this List, the quantity of such article is to be exhibited under that denomination in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.

Agricultural Implements (not otherwise described)	at value
Alabaster. See <i>Stone</i> .	
Ale. See <i>Beer</i> .	
Alkali, viz. :—	
„ Barilla	per cwt.
„ Kelp	per cwt.
„ Natron	per cwt.
„ Pot and Pearl Ashes	per cwt.
„ Soda	per cwt.
Alum	per cwt.
Anchor Stocks. See <i>Wood</i> .	
Animals (<i>living</i>) viz. :—	
„ Asses	per number
„ Horses	per number
„ Oxen and Bulls	per number
„ Mules	per number
„ Cows	per number
„ Calves	per number
„ Sheep and Lambs	per number
„ Goats and Kids	per number
„ Swine	per number
„ Poultry	at value
„ Dogs	per number
Apothecary Wares (not otherwise described)	per cwt.
Apparel (not otherwise described)	at value

Apples. See *Fruit*.

Arms and Ammunition, viz.:

" Ordnance of Brass	per ton
" " of Iron	per ton
" Muskets	per number
" Fowling Pieces	per number
" Pistols	per number
" Other Fire-arms (distinguishing each sort)	per number
" Swords and Cutlasses	per number
" Shot (<i>Iron</i>) and Shells	per ton
" " (<i>Lead</i>)	per ton
" Gunpowder	per lb.
" Gunflints	per number

Arrow Root, prepared in the United Kingdom

per lb.

Arsenic

per cwt.

Artificial Flowers

at value

Asphalte or Asphaltum

per ton

Asses. See *Animals*.

Bacon and Hams

per cwt.

Bags, empty

per dozen

Barilla. See *Alkali*.

Bark, British Oak, for Tanners

per ton

Barytes

per cwt.

Basket and Basket Work

at value

Beads, ornamental

at value

Beef

per cwt.

" Salted

per barrel

" Tripes

per keg

Beer and Ale of all sorts

per barrel

Bellows, small

per doz. pairs

" Smiths'

per number

Bells and Bell Metal

per cwt.

Bichromate of Potash. See *Painters' and Dyers' Colours*.

Bismuth

per cwt.

Blacking

at value

Bleaching Materials or Preparations

per cwt.

Blocks for Ships' Rigging and Dead Eyes

per number

Boats

per number

Books printed

per cwt.

Boots and Shoes of Leather. See *Leather, wrought*.

" " of other Materials. See *Apparel*.

Borax, refined in the United Kingdom

per lb.

Boxes. See *Trunks*.

Bran

per cwt.

Brass Wire

per cwt.

" of all other sorts (*except Ordnance*)

per cwt.

" Ordnance. See *Arms and Ammunition*.

Bread and Biscuit

per cwt.

Bricks

per number

Bridles. See *Sadlery*.

Brimstone, refined in the United Kingdom	per cwt.
Bristles, dressed	per lb.
Brushes and Brooms of all sorts	at value
Bullrushes	at value
Buntings	per yard
Butter	per cwt.
Buttons of Metal. See <i>Hardwares</i> .	
„ of sorts. See <i>Haberdashery</i> .	
Cabinet and Upholstery Wares	at value
Cables. See <i>Cordage</i> .	
Calves. See <i>Animals</i> .	
Camphor, refined in the United Kingdom	per lb.
Candles, Cocoa-nut	per lb.
„ Palm	per lb.
„ Spermaceti	per lb.
„ Stearine	per lb.
„ Tallow	per lb.
„ Wax	per lb.
Canes and Sticks	at value
Caoutchouc or India-rubber, solution of	per gallon
„ „ Manufactures of	at value
Cards, Playing	per cwt.
Carriages, viz., Coaches	per number
„ Chariots	per number
„ Chaises, &c.	per number
„ Carts and Waggon	per number
Carriage Wheels, of all sorts	per number
Casks. See <i>Staves and empty Casks</i> , under the head of <i>Wood</i> .	
Casts of Statues, Busts, &c.	at value
Cement	per cwt.
„ Stone. See <i>Stone</i> .	
Chalk	per ton
Charcoal, Animal	per ton
„ Vegetable	per bushel
Cheese	per cwt.
China Clay. See <i>Clay</i> .	
„ Stone. See <i>Stone</i> .	
Chloride of Lime. See <i>Bleaching Materials</i> .	
„ of Magnesia. See <i>ditto ditto</i> .	
Chocolate and Cocoa (British prepared)	per lb.
Chromates. See <i>Painters' and Dyers' Colours</i> .	
Cider and Perry	per tun
Cinders. See <i>Coals</i> .	
Clay, viz., Ordinary Clay	per ton
„ China Clay	per cwt.
„ Pipe Clay	per ton
„ Potters' Clay	per ton
Clocks and Watches, viz., Clocks	per number
„ „ Clocks of Wood	per number
„ „ Ships' Chronometers	per number

Clocks and Watches, viz., Watches, Gold . . .	per number
" " Metal . . .	per number
" " Silver . . .	per number
" " Without Cases . . .	per number
Coals, Cinders and Culm, viz. :—	
" Coals, Large . . .	per ton
" " Small . . .	per ton
" Cinders . . .	per ton
" Culm . . .	per ton
Coal Pitch and Tar . . .	per barrel
Confectionery . . .	per cwt.
Copper, Mixed Metal for Sheathing (Muntz' Patent) . . .	per cwt.
Copper Ore . . .	per cwt.
" in Bricks and Pigs . . .	per cwt.
" Sheets and Nails . . .	per cwt.
" Wire . . .	per cwt.
" Wrought, of other sorts . . .	per cwt.
" Coin . . .	per cwt.
Copperas . . .	per cwt.
Cordage and Cables . . .	per cwt.
Corks and Bunges . . .	per cwt.
Corn, Grain, Meal and Flour, viz. :—	
" Barley, Bear, or Bigg . . .	per quarter
" Hulled. See <i>Pearl and Scotch Barley</i> . . .	
" Barley Meal . . .	per cwt.
" Beans . . .	per quarter
" Bean Meal . . .	per cwt.
" Malt . . .	per quarter
" Oats . . .	per quarter
" Hulled. See <i>Groats or Grits</i> . . .	
" Oatmeal . . .	per cwt.
" Pease . . .	per quarter
" Pease Meal . . .	per cwt.
" Rye . . .	per quarter
" Rye Meal . . .	per cwt.
" Wheat . . .	per quarter
" " Flour . . .	per cwt.
Cotton Manufactures, viz. :—	
1. Calicoes, Cottons, Dimities, Gingham, Nan- keens, Damask, Diaper, Quilting, Cotton, Shawls, Handkerchiefs, &c. :—	
White or Plain . . .	per yard
Printed, Checked, Stained, or Dyed . . .	per yard
2. Muslins, Muslinets, Cambrics, Lawns, Gauzes, Crapes, Leno, Muslin Shawls, Handker- chiefs, &c. :—	
White or Plain . . .	per yard
Printed, Checked, Stained, or Dyed . . .	per yard
3. Fustians, Velvets, Ververets, Velveteens, Cords, Jeans, Jeanets, &c. . .	per yard
4. Counterpanes and Bed Quilts . . .	per number

Cotton Manufactures (continued), viz. :—

5. Lace and Patent Net	per yard
6. Hosiery, viz., Stockings	per doz. pairs
" of all other sorts	at value
7. Tapes and Small Wares, viz., Laces, Bobbins, Fringes, &c.	at value
Cotton for Stitching or Sewing	per lb.
" Twist and Yarn	per lb.
Cotton and Linen mixed	per yard
Cows. See <i>Animals</i> .	
Culm. See <i>Coals</i> .	
Outlasses. See <i>Swords</i> , under the head of <i>Arms and Ammunition</i> .	
Cutlery. See <i>Hardwares</i> .	
Dogs. See <i>Animals</i> .	
Drawings	per number
Earthen and China Ware, viz. :—	
" Porcelain and Earthenware (<i>other than Red or Stone Ware</i>)	per piece
" Red Pottery and Brown Stone Ware	per piece
Emery Powder	per cwt.
Engravings. See <i>Prints</i> .	
Epsom and Glauber Salts	per cwt.
Feathers for Beds	per cwt.
" ornamental	at value
Fire Clay. See <i>Potters' Clay</i> under the head of <i>Clay</i> .	
Fish,—Cod and Ling	per cwt.
" Sounds and Tongues	per keg
" Herrings, Red	per barrel
" " White	per barrel
" Oysters	per bushel
" Pilchards	per hhd. or brl.
" Salmon	per barrel
" Sprats	per keg or brl.
" of other sorts (distinguishing each)	per keg or brl.
Fishing Tackle (including Nets, Lines and Twines, and all Materials for Fishing)	at value
Flax, Dressed	per cwt.
" Rough or Undressed	per cwt.
Fowling Pieces. See <i>Arms and Ammunition</i> .	
Fruit, Apples	per bushel
" Pears	per bushel
" other sorts (distinguishing each)	per bushel
Fuel, manufactured	per ton
Fullers' earth	per cwt.
Gilt Metal Ware. See <i>Plated and Gilt Wares</i> .	
Ginger prepared	per cwt.
Glass, viz., Plate Glass	per square foot
" Flint and Phial Glass	per cwt.
" Window Glass	per cwt.
" Common Bottles, and all Manufactures of	per cwt.
" Common Bottle Metal	per cwt.

Glass, Broken Glass for Re-manufacture . . .	per cwt.
Glasses, Looking, and Mirrors . . .	per number
Glue . . .	per cwt.
Goats and Kids. See <i>Animals</i> .	
Grindstones. See <i>Stones</i> .	
Groats or Grits . . .	per cwt.
Gunflints. See <i>Arms and Ammunition</i> .	
Gunpowder " "	
Guns " "	
Gutta Percha . . .	per cwt.
Gypsum. See <i>Cement Stone</i> , under the head <i>Stone</i> .	
Haberdashery and Millinery . . .	at value
Hair, Cow, Ox, or Bull . . .	per cwt.
" Doe or Stats . . .	per cwt.
" Goats . . .	per cwt.
" Horse . . .	per cwt.
" Ornamental . . .	at value
Hair Cloth . . .	per yard
Hair Powder. See <i>Perfumery</i> .	
Hammocks and Seamen's Bedding. See <i>Sleeps</i> .	
Hardwares and Cutlery of all sorts (not specifically described) . . .	per cwt.
Harness. See <i>Saddlery</i> .	
Harp and Fiddle Strings . . .	at value
Harrows. See <i>Agricultural Implements</i> .	
Hats, Beaver and Castor . . .	per dozen
" Chip or Willow . . .	per dozen
" Cotton . . .	per dozen
" Felt . . .	per dozen
" Leather . . .	per dozen
" Silk . . .	per dozen
" Silk and Cotton mixed . . .	per dozen
" Straw . . .	per dozen
" other sorts (distinguishing each) . . .	per dozen
Hatters' Wares . . .	at value
Hay . . .	per ton
Hemp, Dressed . . .	per cwt.
" Rough, or Undressed . . .	per cwt.
Hides, Raw, Cow, Ox, or Bull . . .	per number
" Horse . . .	per number
Hogs, Ox and Sheep's Guts . . .	per cwt.
Honey . . .	per cwt.
Hones . . .	number
Hops . . .	per cwt.
Horns, Cow, Ox, or Bull . . .	per number
" Hart or Stag . . .	per number
" Sheep and Goats . . .	per number
Horn Tips . . .	per cwt.
Horses. See <i>Animals</i> .	
House Frames. See <i>Wooden House Frames</i> .	
Household Furniture. See <i>Cabinet and Upholstery Wares</i> .	

Jewellery	at value
India Rubber. <i>See Caoutchouc.</i>	
Ink. <i>See Stationery.</i>	
Iron, viz., Ore	per ton
" Pig	per ton
" Bar	per ton
" Bolt and Rod	per cwt.
" Cast	per cwt.
" Steel, Unwrought. <i>See Steel.</i>	
" Wire	per cwt.
" Wrought Anchors and Grapnels	per cwt.
" Hoops	per cwt.
" Nails	per cwt.
Iron, viz., Wrought, of all other sorts (except Ordnance)	per cwt.
Iron, Old, for re-manufacture	per ton
Iron Liquor	per gallon
Juice of Lemons and Limes	per gallon
Junk. <i>See Rags and Paper Stuff.</i>	
Kelp. <i>See Alkali.</i>	
Lace and Thread of Gold	per lb.
" " of Silver	per lb.
Lamp Black	per cwt.
Lantern Leaves	per number
Lard	per cwt.
Lead	per ton
" Foil	per ton
" Ore	per ton
" Shot. <i>See Arms and Ammunition.</i>	
" Black	per cwt.
" Red	per cwt.
" White	per cwt.
Leather Tanned, Tawed, or Dressed, Unwrought	per cwt.
" Gloves	per lb.
" Wrought of all other sorts	per lb.
Lime	per chaldron
" Chloride of. <i>See Bleaching Materials.</i>	
Linen Manufactures, viz. :—	
" White or Plain (not otherwise described)	per yard
" Checked and Striped	per yard
" Printed, Stained, or Dyed	per yard
" Cambrics and Lawns	per yard
" Damask and Diaper	per yard
" Lace, of Thread	per yard
" Sail Cloth	per ell
" Sails, British made	at value
" Ticking	per yard
" Hosiery, &c., Stockings of Thread	per doz. pairs
" " " of Thread mixed with	
Cotton	per doz. pairs
" " of all other sorts	at value

Linen Tapes and Small Wares	at value
Linen Thread for Stitching or Sewing	per lb.
Linen Yarn	per lb.
Lines and Twines. See <i>Fishing Tackle</i> , ...	
Litharge of Lead	per cwt.
Machinery and Mill Work, viz. :—	
„ Steam Engines, or parts of Steam Engines	at value
„ all other sorts (to be described by their proper designations)	at value
Magnesia, Chloride of. See <i>Bleaching Materials</i>	
Manganese	per cwt.
Manure (not otherwise described)	at value
Maps and Charts	at value
Mathematical and Optical Instruments	at value
Mats and Matting	at value
Mattresses. See <i>Cabinet and Upholstery Wares</i>	
Medicines and Medical Drugs. See <i>Apothecary Wares</i>	
Melasses	per cwt.
Metal Leaf	at value
Metal Wares. See <i>Hardware</i>	
Military Stores (not otherwise described)	at value
Mill Grease	per cwt.
Mills and Mill Work. See <i>Machinery</i>	
Minerals and Fossils (not otherwise described)	at value
Moss, Rock	per cwt.
Mules. See <i>Animals</i>	
Musical Instruments	at value
Muskets. See <i>Arms and Ammunition</i>	
Mustard. See <i>Pickles and Sauces</i>	
Mutton	per cwt.
„ Salted	per cwt.
Naphtha	per gallon
Natron. See <i>Alkali</i>	
Naval Stores (not otherwise described)	at value
Negro Clothing. See <i>Slops</i>	
Nickel Ore	per cwt.
„ Manufactures	at value
Oakum	per cwt.
Oil Cake	per ton
Oilcloth	per square yard
Oil, Cocoa Nut	per cwt.
„ Hempseed, Linseed and Rapeseed	per gallon
„ Lard	per gallon
„ Neatsfoot	per gallon
„ for Painters. See <i>Painters' and Dyers' Colours and Materials</i>	
„ Palm, refined in the United Kingdom	per cwt.
„ Sesasum	per gallon
„ Tallow	per cwt.
„ Train, of Greenland (British Fishery)	per tun

Oil, Spermaceti	per tun
„ Turpentine. See <i>Turpentine</i> .	
„ Vitriol. See <i>Sulphuric Acid</i> .	
Oker	per cwt.
Onions	per bushel
Orchal	per cwt.
Ordinance of Brass. See <i>Arms and Ammunition</i> .	
Ordinance of Iron. See <i>Arms and Ammunition</i> .	
Oxen and Bulls. See <i>Animals</i> .	
Packthread. See <i>Twine</i> .	
Pails of Wood. See <i>Wooden Ware</i> .	
Painters' and Dyers' Colours and Materials (not otherwise described)	at value
Paper, Writing, Printing, or Packing. See <i>Stationery</i> .	
„ Stained for Hangings, &c.	persquare yard
Parchment and Vellum	per skin
Pasteboard. See <i>Stationery</i> .	
Pearl and Scotch Barley	per cwt.
Pears. See <i>Fruit</i> .	
Pens. See <i>Stationery</i> .	
Percussion Caps	per number
Perfumery of all sorts	at value
Perry. See <i>Cider</i> .	
Pewter Ware	per cwt.
Pickles and Sauces	at value
Pictures	at value
Picture and Looking Glass Frames	at value
Pipe Clay. See <i>Clay</i> .	
Pistols. See <i>Arms and Ammunition</i> .	
Pitch (not being Coal Pitch)	per barrel
Plants and Roots	at value
Plaster of Paris. See <i>Cement</i> .	
Plate, Wrought, of Gold	per ounce
„ „ of Silver	per ounce
„ „ „ Gilt	per ounce
N. B.—Plate entered for Drawback to be in all instances distinguished.	
Plated and Gilt Wares	at value
Platina	per ounce
Plating for Hats of Chip or Willow	per lb.
„ of Straw	per lb.
Ploughs. See <i>Agricultural Instruments</i> .	
Pork	per cwt.
„ Salted	per barrel
Pot and Pearl Ashes. See <i>Alkali</i> .	
Potatoes	per cwt.
Potters' Clay. See <i>Clay</i> .	
Poultry. See <i>Animals</i> .	
Powder Blue. See <i>Smalts</i> .	
Prints or Engravings	at value

Printing Types and Materials for Printing	at value
Provisions not otherwise described (including those usually denominated "Preserved Provisions," hermetically sealed)	at value
Quills. See <i>Stationery</i> .	
Rags and Paper Stuff	per ton
Red and Yellow Earth	per ton
Rice, ground or prepared in the United Kingdom	per cwt.
Rosin	per cwt.
Saccharum Saturni. See <i>Sugar of Lead</i> .	
Saddlery and Harness	at value
Sago	per lb.
Sal Ammoniac	per cwt.
Salt Rock	per bushel
„ White	per bushel
Salts, Epsom. See <i>Epsom and Glauber Salts</i> .	
Saltpetre (British refined)	per cwt.
Sand	per ton
Sausages	per lb.
Scales and Weights (not otherwise described)	at value
Sculptures of Stone or Marble	at value
Sculptures of Bronze or other Metal	at value
Seeds, Canary	per cwt.
„ Forest	per bushel
„ Garden	per lb.
„ Grass	per cwt.
„ Mustard	per bushel
„ Rape	per bushel
„ Turnip	per cwt.
„ (not otherwise described)	at value
„ Tares. See <i>Tares</i> .	
Sheathing Paper or Felt	per cwt.
Sheep and Lambs. See <i>Animals</i> .	
Shot and Shells. See <i>Arms and Ammunition</i> .	
Shovels of Wood. See <i>Wooden Wars</i> .	
Silk Manufactures, viz. :—	
„ Stuffs, or Ribbons of Silk only	per lb.
„ Lace	per yard
„ Stockings	per dozen
„ Hosiery, except Stockings ; consisting of Caps, Gloves, and other Woven Articles	at value
„ Fringes, Trimmings, Laces, &c.	at value
„ Sewing Silk	per lb.
„ Thrown in the United Kingdom	per lb.
„ Twist and Yarn	per lb.
„ Stuffs or Ribbons of Silk and Cotton mixed	per lb.
„ Stockings of ditto ditto	per doz. pairs
„ Stuffs or Ribbons of Silk and Linen mixed	per lb.
„ Stockings of ditto ditto	per doz. pairs
„ Stuffs or Ribbons of Silk and Worsted mixed	per lb.
„ Stockings of ditto ditto	per doz. pairs

Skins and Furs (British), viz. :—	
„ Calf, undressed	per number
„ Coney and Hare in the Wool	per number
„ Sheep or Lamb, undressed, in the Wool	per number
„ „ without the Wool	per number
„ of other sorts (distinguishing each sort)	per number
Skins and furs (Foreign) dressed in the United Kingdom, are in all cases to be described, distinguishing each sort.	
Skins and Pieces of Skins, for making glue	per cwt.
Slates. See <i>Stones</i> .	
Slates in Frames	per number
Slops and Negro clothing	at value
Smalts (British prepared) or Powder Blue	per lb.
Snuff (British manufactured)	per lb.
Soap, Hard	per cwt.
„ Soft	per cwt.
Soda. See <i>Alkali</i> .	
Soda Water	per gallon
Solder	per cwt.
Soot	per bushel
Specimens, illustrative of Natural History	at value
Spelter or Zinc, Unwrought	per cwt.
„ „ Wrought	per cwt.
Spermaceti	per cwt.
Spirits, British	per gallon
„ Irish	per gallon
Spokes of Wheels. See <i>Wood</i> .	
Sponge (British prepared)	per lb.
Starch	per cwt.
Stationery of all sorts	at value
Statues and Busts. See <i>Sculptures</i> .	
„ „ Casts from. See <i>Casts</i> .	
Steam Engines and Steam Machinery. See <i>Machinery</i> .	
Steel Unwrought	per cwt.
„ Wrought. See <i>Hardwares and Cutlery</i> .	
Stones Alabaster	per ton
„ Cement Stones, viz., Gypsum	per ton
„ „ of other sorts	per ton
„ China Stone	per cwt.
„ Emery	per cwt.
„ Filtering	per number
„ Flint	per ton
„ „ Ground	per ton
„ Free or Portland	per ton
„ Granite	per ton
„ „ Sculptured. See <i>Sculptures</i> .	
„ Grave Stones	per number
„ Grindstones, Large	per number
„ „ Small	per chaldron

Stones, Lime Stone	per ton
" Marble Blocks	per ton
" " Polished	per ton
" " Sculptured. See <i>Sculpture</i> .	
" Mill Stones	per number
" Paving	per ton
" Polishing	at value
" Slate by Tale	per number
" " by Weight	per ton
" " Wrought	at value
" Whet Stones	per number
Stone Blue	per lb.
Stone Ware. See <i>Earthenware</i> .	
Straw	per ton.
Suet	per cwt.
Sugar, Double Refined, or equal to Double Refined, in Lumps and Loaves	per cwt.
" " Crushed	per cwt.
" Single Refined, in Lumps and Loaves	per cwt.
" " Crushed	per cwt.
" Bastard	per cwt.
" Candy	per cwt.
NOTE.—Sugar Refined entitled to Drawback, is in all cases to be so described.	
Sugar of Lead	per cwt.
Sulphuric Acid	per lb.
Surgeons' Instruments. See <i>Hardwares and Cutlery</i> .	
Swine. See <i>Animals</i> .	
Swords and Cutlasses. See <i>Arms and Ammunition</i> .	
Tallow	per cwt.
Tanners' Bark. See <i>Bark, Oak</i> .	
Tanners' and Soapers' Waste	per ton
Tar (not being Coal Tar)	per barrel
Tares and Vetches	per bushel
Tarpaulings	per number
Tiles of all sorts	per number
Tin, Unwrought	per cwt.
" Foil	per cwt.
" Plates	at value
" Wares	at value
Tobacco, manufactured in the United Kingdom	per lb.
" Pipes	per gross
Tongues	per bar. or keg
Tow	per cwt.
Toys	at value
Treacle. See <i>Melasses</i> .	
Trunks and boxes of all Sorts	at value
Tubs of all Sorts. See <i>Wooden Ware</i> .	
Turnery and Turner's Wares of all sorts	at value
Turpentine, Oil or Spirit of	per gallon
Twine of all sorts	per cwt.

Vases of Marble, Bronze, &c. See <i>Sculptures</i> .	
Vermicelli and Macaroni (British prepared)	per lb.
Vinegar and Verjuice	per barrel
Vitriol. See <i>Copperas</i> .	
" Oil or Spirits of. See <i>Sulphuric Acid</i> .	
Umbrellas and Parasols	at value
Watches. See <i>Clocks and Watches</i> .	
Water, Mineral	per gallon
Wax, Bees'	per cwt.
Wax, Sealing. See <i>Stationery</i> .	
Whalebone	per cwt.
Whiting	per cwt.
Wigs. See <i>Hair, Ornamental</i> .	
Wine, British made	per gallon
Woad	per cwt.
Wood, Anchor Stocks	per number
" Boards and Planks of all sorts	per load
" Casks empty. See <i>Staves</i> .	
" Handspikes	per number
" Hoops	per number
" Laths	per bundle
" Masts, Yards and Bowsprits	per number
" Oars	per number
" Spokes for Wheels	per number
" Staves and empty Casks	per pack
" Timber of all sorts	per load
" Treennails or Trunnels	per number
" Foreign, Cut, Polished, or otherwise partially manufactured in the United Kingdom, viz.:—	
" Cam Wood	per ten
" Sanders Wood	per cwt.
" of other sorts (distinguishing each sort)	per ton
Wooden House Frames and Joiners' Work	at value
Wooden Ware (not otherwise described)	at value
Wool, British, Coney and Hares	per cwt.
" " Sheep and Lambs	per cwt.
Wool, Waste, Flock	per cwt.
" " Manufactures or pretended Manufactures slightly wrought up, so as that the same may be reduced to and made use of as Wool again. Mattresses or Beds stuffed with Combed Wool, or Wool fit for combing or carding	per cwt.
[Wool, Foreign, cut or prepared in the United Kingdom, is in all cases to be so described, distinguishing each sort.]	
Woollen Manufactures viz., Cloths, Superfine	per piece
" " of second and inferior quality	per piece
" Coatings Napped, Duffled, Bath Coating, &c.	per piece
" Kerseymere	per piece

Woollen Manufactures (continued), viz. :—		
"	Baizes of all sorts	per piece
"	Flannel	per yard
"	Blankets and Blanketing	per yard
"	Carpets and Carpeting	per yard
"	Rugs, viz., Coverlets for Beds	per number
"	" Carpet Rugs. See <i>Carpeting</i> .	
"	Stuffs, Woollen and Worsted	per piece
"	Hosiery, viz., Stockings	per dozen pair
"	" of all other sorts	at value
"	Tapes and Small Wares	at value
	Woollens, mixed with Cotton, Linen, &c.	per yard
	Woollen and Worsted Yarn	per cwt.
	Yarn, Mohair	per cwt.
"	of Wool or Worsted, mixed with other Materials, specifying such Materials	per cwt.
	Yeast	per gallon
"	Powder	per cwt.
	Zinc. See <i>Spelter</i> .	

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

NOTE.—Articles of Irish Produce or Manufacture are to be distinguished from British, and all Articles Shipped under the Authority of the Right Honourable the Lords of her Majesty's Committee of Council for Trade, or of the Lords Commissioners of her Majesty's Treasury, are to be specially distinguished from the Ordinary Exports.

ABSTRACT OF AN ACT
FOR
REGULATING THE TRADE OF THE
ISLE OF MAN.

[8 and 9 Vict. cap. 94.]

ALL trade from any port of the United Kingdom to the Isle of Man, or from the Isle of Man to any port of the United Kingdom shall be deemed to be a coasting trade, and the Isle of Man shall not be deemed in law, with reference to the United Kingdom, to be parts beyond the seas, in any matter relating to the trade or navigation, or revenue of this realm; nevertheless, all goods subject to duty under this act, when brought from the United Kingdom into the Isle of Man, and all vessels bringing the same, shall be liable to the same rules and regulations as are required by law, in respect of goods imported into the said isle from foreign parts, and in respect of the vessels importing the same.—8 and 9 Vict. cap. 94, s. 12.

Goods, not being the growth, produce, or manufacture of the Isle of Man, or of the United Kingdom, except corn, grain, meal or flour, shall not be carried in any ship from the Isle of Man to any place in the United Kingdom.—S. 19.

Schedule of prohibitions into the Isle of Man.

[The several sorts of Goods enumerated in the Schedule following shall not be imported into the Isle of Man.]

Goods, the produce or manufacture of places within the limits of the East India Company's charter; except from the United Kingdom.

Cotton Yarn, Cotton Cloth, Linen Cloth, Glass Manufactures, Woollen Manufactures, unless *bonâ fide* laden in and imported directly from the United Kingdom.

British distilled Spirits.

Sugar or Rum, other than that enumerated and described in the Table of Duties hereinafter contained.

All Goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same.

A TABLE OF DUTIES

ON GOODS IMPORTED INTO THE

ISLE OF MAN.

	£. s. d.
Coffee (the import duties in the United Kingdom not having been paid thereon . the lb.	0 0 2
Corn ⁽¹⁾ , viz., Foreign Corn, Grain, Meal or Flour, may not be imported into the Isle of Man, except upon payment of the same duties as are payable on the importation into the United Kingdom of Corn, Grain, Meal, or Flour.—5 Vict. cap. 14, s. 2.	
Eau de Cologne, per flask (30 not containing more than one gallon)	0 0 4
— or per gallon	0 10 0
Hemp	free
Hops from the United Kingdom	free
Iron	free
Liqueurs, per gallon	0 10 0
Spirits, viz.:—	
— Brandy, Foreign, the gallon	0 4 6
— Geneva, Foreign, the gallon	0 2 6
— Rum, of the British Possessions, the gallon	0 1 6
Such Spirits not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength.	
Sugar, Muscovado (12 and 13 Vict. cap. 90 and 38), the cwt.	0 1 0
— refined in the United Kingdom from raw sugar, whereupon the import duties have there been paid, the cwt. ⁽²⁾	0 9 0
Tea, the lb. (12 and 13 Vict. cap. 90 and 38)	0 1 0
Tobacco, the lb.	0 1 6
— Segars, the lb.	0 3 0
Wine, the tun of 252 gallons	12 0 0

(¹) No abatement of Duties to be made on account of damage received by Corn, Grain, Meal, or Flour, imported into the Isle of Man.—13 and 14 Vict. cap. 95, s. 7.

(²) Refined sugar and playing cards are to be shipped to the Isle of Man by cocket, under the superintendence of the Searchers; but all other goods entered for exportation to that island, are to be shipped by a Coast Steamer under the supervision of the Coastwaiters.—G. O. 8th Sept., 1871.

		£.	s.	d.
Wood, Foreign, viz. :—				
—	Timber, 8 inches square and upwards, the load of 50 cubic feet	0	8	0
—	Timber and Wood Goods, the produce of the British Possessions	free		
Goods, Wares, and Merchandise, brought from the United Kingdom and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty		free		
—	Wares and Merchandise, the growth, produce, or manufacture of, and brought from the United Kingdom, and not hereinbefore charged with duty	free		
—	Wares and Merchandise, not the growth, produce, or manufacture of the United Kingdom, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon	free		
—	Wares and Merchandise imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100 <i>l.</i> value ⁽¹⁾	15	0	0
SUGAR , upon which any bounty shall have been allowed under any act relating to the Customs may be removed to the Isle of Man; but before any such sugar shall be removed to the Isle of Man, the person removing the same shall give bond to her Majesty, with one sufficient surety, that the same shall be duly landed in the Isle of Man, and shall not be re-landed in any part of the United Kingdom—8 and 9 Vict. cap. 94, ss. 17 and 18.				
SPIRITS, TEA and TOBACCO. If any decked vessels, bound from the Isle of Man to any port in the United Kingdom, shall have on board for the use of the seamen any Spirits exceeding the quantity of half a gallon for each seaman, or any Tobacco exceeding one pound weight for each seaman, or any Tea exceeding two				

⁽¹⁾ It is ordered and declared, that all or any articles legally importable into the Isle of Man, and not enumerated in the Table annexed to the Act, and upon which the duty of 15 per cent. is thereby imposed, shall and may, from and after the passing of that Act, be imported into the Isle of Man duty free, as long as this order, or any part thereof, affecting such articles, shall continue in force.—T. O. 21st November, 1845.

SPIRITS, &c., continued :

pounds weight for the whole of the seamen on board such vessel ; or if any open boat, bound from the Isle of Man to any port in Great Britain or Ireland, shall have on board for the use of the seamen any Spirits exceeding one quart for each seaman, or any Tobacco exceeding half a pound weight for each seaman, or any Tea exceeding one pound weight for the whole of the seamen on board such boat, all such foreign Spirits, Tobacco, and Tea respectively, together with the casks or packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited.—8 and 9 Vict. cap. 94, s. 22.

MANX VESSELS. All vessels registered at any port in the said Isle of Man, and *bond fide* the property of inhabitants thereof, being so registered as of the burden of 50 tons, shall, with regard to the coasting trade between the Isle of Man and the United Kingdom be entitled to all the privileges to which vessels registered in the United Kingdom as of 60 tons burden are by law entitled.—8 and 9 Vict. cap. 94, s. 26.

GOODS, the growth of the Isle of Man, and goods manufactured there from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and whereon no drawback or bounty has been granted ; and any manufactures of Linen or Cotton made in and imported from the Isle of Man, may be imported into the United Kingdom without payment of any duty ; and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas ; such goods may, nevertheless, be charged with any proportion of such duties as shall fairly countervail any duties of Excise.—13 and 14 Vict. cap. 95, s. 5.

LICENSE GOODS.

The following goods may not be imported into the Isle of Man, nor exported from any place, to be carried to the Isle of Man, without the license of the Commissioners of Customs first obtained; nor in greater quantities in any one year than specified in the schedule; and such goods shall not be so exported or imported, except from the places set forth in the schedule, and according to the rules subjoined.

Schedule of License Goods.

Brandy (Foreign)		20,000 gallons.
Geneva (Foreign)		20,000 gallons.
Liqueurs		50 gallons.
Eau de Cologne		50 gallons.
To be imported from the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.		
Rum of the British Plantations		70,000 gallons.
Tobacco		55,000 lbs.
Segars		5,000 lbs.
To be imported from the United Kingdom.		

And such additional quantities of any goods in any one year, as the Commissioners of her Majesty's Treasury shall, in their discretion, consider expedient.—8 and 9 Vict. cap. 94, s. 4.

Subject to the following Rules, viz. :—

All such goods to be imported into the port of Douglas, by her Majesty's subjects, and in British vessels of the burden of 50 tons and upwards.

Tobacco to be shipped only in ports in the United Kingdom, where Tobacco is allowed to be imported and warehoused without payment of duty.

Rum, Brandy, and Geneva to be imported or brought in casks containing not less than 20 gallons each.

The respective quantities of such spirits shall be estimated according to the strength of proof by Sykes's Hydrometer.

LICENSE GOODS, continued:

No drawback of Excise to be allowed on any such goods, until a certificate of the due landing of the goods at the port of Douglas be produced from the Collector and Controller of the Customs at that port.

If any such goods be laden at any foreign port or place, the species and quantity of such goods, with the marks, numbers, and denominations of the casks or packages containing the same, shall be indorsed on the license, and signed by the British consul at the port of lading, or if there be no British consul, by two known British merchants.

Upon importation into the port of Douglas of any such goods, the license for the same shall be delivered up to the Collector or Controller of that port.

Applications for license to import any of the goods aforesaid to be delivered to the Collector or Controller at Douglas, between 5th May and 5th July.—S. 5.

The Governor or Lieutenant-governor to allot the quantities to the several applicants, and report to the Lords of the Treasury and to the Commissioners of Customs.—S. 6.

On receipt of such report, the Commissioners of Customs to grant licenses according to the allotments contained in the report of the Governor.—S. 7.

Previous to the delivery of any such license, bond must be taken for the due importation of the articles for which the said license is granted; and if the party shall not have given bond prior to the 5th January next after, the Governor may transfer the same.—S. 8.

Any person who, having obtained a license under this act, shall not import into the said island the whole quantity of goods permitted to be imported under such license, during the period for which it shall remain in force, shall be disqualified from receiving a license in the year next following that in which his previous license shall have been granted.—S. 9.

Goods imported by license into the Isle of Man may not be re-exported, nor may such goods be carried coastwise from one part of the said isle to another, except in vessels of 60 tons burden at the least, and in the same packages in which such goods were imported into the said isle; nor may wine be removed from one part of the said isle to another, except in such packages, or in bottles.—S. 11.

AN
ABSTRACT OF THE LAWS
REGULATING THE TRADE WITH
THE ISLANDS
OF
GUERNSEY, JERSEY, ALDERNEY, AND SARK.

No goods or Passengers shall be imported into the United Kingdom from any of the Channel Islands, nor shall any goods or passengers be exported from the United Kingdom to any of the said islands, nor shall any goods or passengers be carried from one to the other of the said islands, nor from one part to another part thereof, except in British ships.—12 and 13 Vict. cap. 29, s. 3.

No vessel or boat belonging wholly or in part to her Majesty's subjects shall sail from such islands, without a clearance, whether in ballast or having a cargo; and, if with a cargo, the master shall give bond in double the value of the vessel or boat and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having such clearance, or, which having a clearance for a cargo, shall be found light, or with any part of her cargo discharged before delivery thereof at the port specified in the clearance, unless through necessity (which must be satisfactorily proved), shall be forfeited.—8 and 9 Vict. cap. 87, s. 9.

Any goods of the growth of the said islands, and any goods manufactured in the said islands from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and upon which no drawback or bounty has subsequently been granted, and any manufacture of linen or cotton made in and imported from the Isle of Man, may be imported into the United Kingdom from the said islands respectively, without payment of any duty; and such goods shall not be

deemed to be included in any charges of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas; but such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any Inland Revenue duties. All goods manufactured in any of the said islands, from any other materials than the materials aforesaid, except manufactures of linen and cotton made in and imported from the Isle of Man, shall be deemed to be foreign goods.—13 and 14 Vict. cap. 95, s. 5.

Tobacco, Segars or Snuff may be imported into the Channel Islands from the United Kingdom in vessels of not less than 60 tons burden, if in packages of the same weight at least as those in which the like goods may be imported into the United Kingdom, but no such Tobacco, Segars or Snuffs shall be separated or divided in any manner within such packages. All such goods imported or found within one league of the coast of the said islands, contrary hereto, shall be forfeited.—13 and 14 Vict. cap. 95, s. 8.

All Spirits of the nature or quality of plain British Spirits, manufactured in any of the islands aforesaid, and imported into any part of the United Kingdom, shall be denominated plain British Spirits⁽¹⁾, and shall be subject to the same regulations of Excise as Spirits removed from Scotland or Ireland.—8 and 9 Vict. cap. 65, s. 3.

No Spirits, the produce or manufacture of any of the said islands, and imported into any part of the United Kingdom, shall be deemed to be plain British Spirits, unless made from the same materials as the like Spirits are directed to be made when distilled in the United Kingdom; and the declaration and certificate of produce shall specify the same; and if any such declaration or certificate be false, the said Spirits shall be forfeited.—S. 4.

No Spirits of the nature or quality of British Brandy or Compounds, or any Spirits other than plain British Spirits, the produce or manufacture of any of the said islands, shall be imported into the United Kingdom, on pain of the forfeiture thereof, and of all casks or other packages, and of the vessel or boat used in the removal or importation thereof, and every person concerned therein shall incur the penalty of 100*l.*—S. 5.

The Lords Commissioners of her Majesty's Treasury may permit any goods the produce of the British Possessions or Fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from

(1) The duties chargeable on plain spirits will be found at p. 118.

such Possessions, to be imported into the United Kingdom for home use direct from those islands, under such regulations as the said Commissioners shall direct; anything in the Law of Navigation to the contrary notwithstanding.—8 and 9 Vict. cap. 86, s. 44.

No Brandy, Geneva, or other Spirits (except Rum of the British Plantations), shall be imported into or exported from the said islands, or be removed from one to the other of the said islands, or be carried coastwise from any one part to any other part of any one of the said islands, or shall be shipped for removal, or shall be waterborne, for the purpose of being so shipped, unless in vessels of 60 tons burden at least⁽¹⁾, and in casks or other vessels capable of containing liquids of not less content than 20 gallons; provided that nothing herein contained shall extend to any Spirits imported in glass bottles in square-rigged ships, as part of the cargo thereof; nor to any Spirits really intended for the use of the crew and passengers during the voyage.—8 and 9 Vict. cap. 93, s. 95.

Nothing herein contained shall extend to subject to forfeiture or seizure any boat not exceeding the burden of ten tons, for having on board at any one time any foreign Spirits of the quantity of ten gallons or under, such boat having a license from the proper officer of Customs at either of the islands of Guernsey or Jersey, for the purpose of being employed in carrying commodities for the supply of Sark; provided that every such boat having on board at any one time any greater quantity of Spirits than ten gallons, unless such greater quantity of Spirits shall be in packages of the size and content hereinbefore required, shall be forfeited.—S. 96.

Before any goods shall be entered as being the produce of the above-named islands (if any benefit attach to such distinction), the master of the ship shall deliver a certificate from the Governor of the island that proof had been made that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and the master shall make declaration in the usual manner⁽²⁾.—S. 42.

By the 13 and 14 Vict. cap. 95, s. 12, so much of the 3 and 4 Wm. 4., cap. 101, as prohibits the importation of Tea into the Channel Islands, from any place other than the Cape of Good Hope and places eastward of the same to the Straits of Magellan, is repealed.

(1) Home-made Spirits may be exported to the Channel Islands in vessels of forty tons burden.—G. O. 1852.

(2) See Declaration, No. 18, p. 30.

AN ABSTRACT

OF THE

LAWS RELATING TO THE TRADE

WITH THE

BRITISH POSSESSIONS ABROAD.

Prohibitions and Restrictions Inwards.

THE several sorts of Goods enumerated in the Table following are prohibited to be imported, either by sea or by inland carriage or navigation, into the BRITISH POSSESSIONS IN AMERICA, or into the island of MAURITIUS, or can only be so imported or brought under the restrictions mentioned in such Table, viz.:—

Table of Prohibitions and Restrictions.

GUNPOWDER, ARMS, AMMUNITION, or UTENSILS of WAR, are prohibited to be imported, except from the United Kingdom, or from some other British Possession.

COFFEE, SUGAR (not being refined in bond, in the United Kingdom), MOLASSES and RUM, being the produce or manufacture of any British Possessions within the limits of the East India Company's Charter (except and subject as hereinafter provided, or being of foreign production or manufacture, prohibited to be imported into any of the British Possessions on the continent of South America or in the West Indies (the Bahama and Bermuda Islands not included), or into the Mauritius, except to be warehoused, for exportation only, and may also be prohibited to be imported into the Bahama or Bermuda Islands, by her Majesty's Order in Council.

BASE or COUNTERFEIT COIN prohibited to be imported.

BOOKS and FOREIGN MANUFACTURES are subject to the same restrictions as are set forth at p. 2.

And if any goods shall be imported contrary to such prohibitions or restrictions, the same shall be forfeited; and if the ship or vessel in which such goods shall be imported be of less burden than 60 tons, such ship or vessel shall also be forfeited, 8 and 9 Vict. cap. 93, s. 7.

TABLE OF DUTIES

On Goods, not being the Growth, Production, or Manufacture of the United Kingdom, or any of the BRITISH POSSESSIONS in AMERICA, or of any of the British Possessions within the limits of the East India Company's Charter, or the Produce of any of the British Fisheries, imported or brought into any of the British Possessions in America by sea or by inland carriage or navigation (¹).—8 and 9 Vict. cap. 93, s. 11 and 113.

	£.	s.	d.
Wheat Flour barrel of 196 lbs.	0	2	0
Fish, of foreign taking or curing, dried or salted cwt.	0	2	0
—..... pickled barrel	0	4	0
Meat, salted or cured cwt.	0	3	0
Butter cwt.	0	8	0
Cheese cwt.	0	5	0
Coffee cwt.	0	5	0
Cocoa cwt.	0	1	0
Molasses cwt.	0	3	0
Sugar, Unrefined cwt.	0	5	0
— Refined, the produce of and refined in foreign countries . . . for every 100l.	20	0	0
— Foreign, refined in bond in the United Kingdom . . . for every 100l.	10	0	0
Tea, unless imported direct from China, or unless imported from the United Kingdom, or from any of the British Possessions, lb.	0	0	1
Spirits, viz.:—			
Rum gallon	0	0	6
Other Spirits and Cordials . . . gallon	0	1	0
Glass Manufactures			
Silk Manufactures			
Spermaceti			
Oil, Blubber, Fins and Skins, the produce of fish and creatures living in the sea, of foreign fishing	15	0	0

(¹) By the Act 9 and 10 Vict. cap. 94, the legislatures of any of the British Possessions in America are empowered to reduce or repeal all or any of the duties imposed by 8 and 9 Vict. cap. 93,—the royal assent being first obtained. The imperial duties have been repealed at all the B. P. in America, excepting at Barbadoes, Montserrat and Tortola.

TABLE OF DUTIES (8 and 9 Vict. cap. 98) continued:

		Duty.
		£. s. d.
Wine, whether bottled or not		
Cotton Manufactures		
Linen ditto		
Woollen		
Leather ditto		
Paper ditto	for every 100l. } of the value. }	7 0 0
Hardware		
Clocks and Watches		
Manufactured Tobacco		
Soap		
Candles other than Spermaceti		
Cork, Cordage, and Oakum		
Articles not enumerated, except such as are comprised or referred to in the subjoined table of exemptions.	for every 100l. } of the value. }	4 0 0
And if any of the goods herein before charged with duty, except Sugar, shall be imported through the United Kingdom, having been warehoused therein, and being exported from the warehouse, or the duties thereon, if there paid, having been drawn back.	—such goods shall only be charged with three-fourths of the duties hereinbefore imposed.	

TABLE OF EXEMPTIONS.

Coin, Bullion, and Diamonds.—Live Animals.—Hay and Straw.—Tallow and Raw Hides.—Salt.—Rice.—Corn and Grain unground.—Biscuit or Bread.—Meal or Flour, except Wheat Flour.—Fresh Meat.—Fresh Fish.—Fruit and Vegetables, fresh.—Carriages of Travellers.—Wood and Lumber.—Cotton Wool.—Hemp, Flax and Tow.—Drugs.—Gums and Resins.—Tortoise-shell.—Manures of all kinds.—Specimens illustrative of Natural History.—Tea imported direct from China, or from the United Kingdom, or from any British Possession.—Herrings, taken and cured by the inhabitants of the Isle of Man, and imported from thence.—Provisions and Stores of every description, imported or supplied for the use of her Majesty's land and sea forces.—All goods imported from the United Kingdom, after having there paid the duties of consumption, and imported from thence without drawback.

EXEMPTIONS (8 and 9 Vict. cap. 93), continued :

And also such of the following articles, namely :—

Salted or cured Meat,	Pitch,
Flour,	Tar,
Butter,	Turpentine,
Cheese,	Leather and Leather ware,
Molasses,	Fishermen's clothing and
Cork Wood,	Hosiery,
Cordage,	Fishing craft, utensils, instru-
Oakum,	ments, and bait,

as shall be imported for the use of the British fisheries in America, into any place at or from whence any such fishery is carried on.

Goods which are free of duty on importation into the United Kingdom, are, if imported thence into any of the British Possessions in America or the Mauritius, to be admitted into any of such Possessions free of duty.

Goods from the Channel Islands.—Goods the produce or manufacture of the islands of Guernsey, Jersey, Alderney, or Sark, when imported from such islands into the British Possessions in America or the Mauritius, shall be admitted to entry upon payment of the same duties as are payable upon the like goods, the produce or manufacture of the United Kingdom, or of any of the said Possessions, upon production to the Principal Officer of Customs at the port of importation of the proofs now required by law, that such goods are the production or manufacture of the islands aforesaid.—S. 19.

Goods not stated to be the Produce of British Possessions to be deemed of Foreign Production.—No goods shall be stated in the certificate of clearance of any ship from any British Possession to be the produce of such British Possession, unless such goods shall have been expressly stated so to be in the entry outwards of the same ; and all goods not expressly stated in such certificate of clearance to be the produce of such Possession, shall, at the place of importation in any other such Possession or in the United Kingdom, be deemed to be of foreign production.—S. 23.

Goods the Produce of British Possessions abroad to be certified as such upon the Clearance.—No goods shall be entered as being of or from any British Possessions abroad (if any benefit attach to such distinction), except the territories subject to the Government of the Presidencies of Fort William in Bengal, Fort St. George, and Bombay respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate under the hand of

PROHIBITIONS AND RESTRICTIONS, continued:

the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—8 and 9 Vict. cap. 86, s. 36.

Goods imported from the United Kingdom, or from British Possessions, must appear on Cocket, &c.—No goods shall be imported into any British Possession as being imported from the United Kingdom, or from any British Possession (if any advantage attach to such distinction), unless such goods appear upon the cockets or other proper documents for the same, to have been duly cleared outwards at the port of exportation in the United Kingdom, or in such other British Possession, nor unless the ground upon which such advantage be claimed be stated in such cocket or other document.—8 and 9 Vict. cap. 93, s. 38.

Coasting Trade of the British Possessions.—No goods or passengers shall be carried from one part of any British Possession in Asia, Africa, or America, to another part of the same possession, except in British ships.—12 and 13 Vict. cap. 29, s. 4.

Coasting Trade of the Colonies may be regulated by the Queen in Council.—If the legislature of any British Possession shall present an address to her Majesty, praying that goods or passengers from one part of such possession to another part may be conveyed in other than British ships, or if the legislatures of any two or more neighbouring possessions shall present an address, praying her Majesty to place the trade between them on the footing of a Coasting Trade, or of otherwise regulating the above, it shall be lawful by Order in Council to authorise the conveyance of such goods or passengers, or to regulate the trade between such Possessions, in such terms as to her Majesty may seem good.

Reciprocity.—If British vessels are subject in any foreign country to any prohibitions or restrictions, her Majesty may, by Order in Council, impose such tonnage duty upon the ships of such nation entering or departing from the United Kingdom, or any British Possession, or such duties on all goods, or on any specified classes of goods, imported or exported in such ships, as may justly countervail the disadvantages to which British trade or navigation is so subjected.—S. 10 and 11.

Privileges of Foreign Ships may in certain cases be restricted, and additional Duties imposed.—If British vessels are subject in any foreign country to any prohibitions or restrictions as to the voyages in which they may engage, or as to the articles which they may import or export, her Majesty may by Order in Council impose similar prohibitions or restrictions on the ships of such foreign country.—S. 10.

CAPE OF GOOD HOPE

A Table of the Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Colony of the Cape of Good Hope.

O. C. 24th April, 1847.	Duty.
	£. s. d.
Coffee, B. P. produce cwt.	0 5 0
— the produce of Foreign Possessions, cwt.	0 10 0
Fish, dried or salted, and Fins and Skins, the produce of creatures living in the sea, of foreign fishing or taking . . . for every 100%. of the value thereon	12 0 0
Flour (Wheaten), not being the manufacture of the United Kingdom, barrel of 196 lbs.	0 3 0
Gunpowder lb.	0 0 3
Meat, salted or cured, of all sorts, not being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0 3 0
— Salted or cured, of all sorts, being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0 1 3
Oil, Train, and Blubber, the produce of fish or creatures living in the sea, of foreign fishing tun	3 0 0
— Spermaceti, of foreign fishing . . . tun	7 10 0
Pepper cwt.	0 4 0
Rice cwt.	0 1 6
Sugar, not refined, B. P. produce . . . cwt.	0 2 3
— the produce of any other place, cwt.	0 4 6
— Refined or Candy, not manufactured in the United Kingdom cwt.	0 6 0
— the manufacture of the United Kingdom cwt.	0 3 0
Spirits, of all sorts ⁽¹⁾ , of any strength not exceeding the strength of proof by Sykes's Hydrometer gallon	0 2 0
Tea lb.	0 0 4½
Tobacco, viz.:—	
— Not manufactured cwt.	0 12 0
— Manufactured (not Segars) . . . cwt.	1 0 0
— Segars 1000	0 5 0

(1) O. C. 31st Oct., 1848.

O. C. 24th April, 1847.	Duty.
CAPE OF GOOD HOPE, continued :	£. s. d.
Wine, viz. :—	
— In Bottles, each not of greater content than , six to the imperial gallon, dozen bottles	0 4 0
..... each not of greater content than twelve to the imperial gallon, dozen bottles	0 2 0
— Not in bottles imperial gallon	0 1 6
Wood, Unmanufactured, viz. :—	
— Mahogany, Rosewood, and Teak Wood, cubic foot	0 0 3
— All other Wood, not the produce of the United Kingdom cubic foot	0 0 2
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, for every 100%. value	5 0 0
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein de- clared to be free of duty, being the growth, produce, or manufacture of any foreign state for every 100%. of the value	12 0 0
<i>Goods Duty Free.</i>	
Bottles of Common Glass, imported full.	
Bullion.	
Casks, Staves, Hoops, and Coopers' Rivets.	
Coin.	
Diamonds.	
Live Animals.	
Seeds, Bulbs, and Plants.	
Specimens, illustrative of Natural History.	

DISTRICT OF NATAL, SOUTH AFRICA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

	£.	s.	d.
MEAT, salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession, cwt.	0	3	0
MEAT, salted or cured, of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession, cwt.	0	1	3
FISH, dried or salted, and Fins and Skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100l. of the value thereof	12	0	0
FLOUR, wheaten, not being of British manufacture barrel of 196 lbs.	0	3	0
RICE cwt.	0	1	6
SUGAR, viz. :—			
— Not refined, the produce of any British Possession cwt.	0	2	3
— Not refined, the produce of any foreign country cwt.	0	4	6
— Refined, or Candy, not being of British manufacture cwt.	0	3	0
COFFEE, viz. :—			
— The produce of any British Possession, cwt.	0	5	0
— The produce of any foreign country, cwt.	0	10	0
TEA lb.	0	0	4½
PEPPER cwt.	0	4	0
WINE, viz. :—			
— In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles	0	2	0
— The produce of any foreign country, dozen bottles	0	4	0

DISTRICT OF NATAL, continued :

WINE, continued :		£. s. d.
— In bottles, each of not greater content than 12 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles		0 1 0
— The produce of any foreign country, ... dozen bottles		0 2 0
— Not in bottles, the produce of any of the British Dominions or Possessions, ... imperial gallon		0 0 9
— The produce of any foreign country, ... imperial gallon		0 1 6
SPIRITS, viz. :—		
— Of all sorts, not exceeding the strength of proof by Sykes's Hydrometer, and in proportion for any greater strength, ... imperial gallon		0 2 0
TOBACCO, viz. :—		
— Not manufactured cwt.		0 12 0
— Manufactured (not segars) cwt.		1 0 0
— Segars the 1000		0 5 0
OIL, Spermaceti, of foreign fishing tun		7 10 0
— Other Train and Blubber, the produce of fish or creatures living in the sea, of foreign fishing tun		3 0 0
WOOD, manufactured, viz. :—		
— Mahogany, Rosewood, and Teakwood, ... cubic foot		0 0 3
— All other, not the produce of the United Kingdom, or of any British Possession, ... cubic foot		0 0 2
GUNPOWDER lb.		0 0 3
GOODS, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom or of any of the British Possessions abroad for every 100 <i>l.</i> value		5 0 0
— Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of any foreign country, ... for every 100 <i>l.</i> value		12 0 0

DISTRICT OF NATAL, continued :

Goods Duty Free.

Agricultural Instruments, Bottles of common Glass imported full, Bullion, Casks, Staves, Hoops, and Coopers' Rivets, Coin, Diamonds, Horses, Mules, Asses, Sheep, Cattle, and all other Live Stock and Live Animals, Seeds, Bulbs, and Plants, Specimens illustrative of Natural History, Provisions or Stores of every description, imported or supplied for the use of her Majesty's land or sea forces.

Whenever any article, being the growth, production, or manufacture of any foreign country, hereinbefore charged with any duty, is imported into Natal or the Cape of Good Hope, from the United Kingdom (having been there entered for consumption, and re-exported without any drawback of duty having been first paid thereon), such articles shall be liable only to such duty as is hereinbefore charged upon similar articles, being the growth, production, or manufacture of the United Kingdom, or of any British Possessions abroad; and if any goods, being the growth, produce, or manufacture of any foreign country, shall be imported into the said District of Natal, through the United Kingdom (having been warehoused therein, and being exported from the warehouse, or the duties thereon, if there paid, having been drawn back), there shall be charged on such goods, over and above the duties hereinbefore imposed on similar goods, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, three-fourths of the difference, if any, between such duties and the duties hereinbefore charged on goods, not being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils in War, prohibited to be imported, except from the United Kingdom, or from some other British Possession.

Articles of Foreign Manufacture, and any packages of such articles, bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Base or Counterfeit Coin.

Books wherein the copyright shall be subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the Proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire, prohibited to be imported.

ST. HELENA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the Island of St. Helena.

	£. s. d.
Spirits (excepting Cape Brandy, Arrack, Bengal Rum, and Aqua Ardens, which are prohibited to be imported) . . . gallon	0 10 0
Wine in Bottles . . . dozen quart bottles	0 3 4
— not in Bottles . . . gallon	0 1 3
Beer in Bottles . . . dozen quart bottles	0 0 6
— all other sorts . . . hogshead	0 10 0
<i>And the following goods, being the Growth, Produce, or Manufacture of places in Europe or America (not under the dominion of her Majesty, of the Cape of Good Hope, and of all places to the eastward thereof, viz. :—</i>	
Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruit and other Groceries—Preserves and Confectionery—Drugs—Woollen, Cotton and Silk Manufactures—Toys, Ivory Manufactures, Wood, Wearing Apparel of all sorts . . . for every 100l. value	10 0 0
All other goods, the produce, &c., of places not under the dominion of her Majesty, for every 100l. value	6 0 0
All goods, the produce, &c., of the United Kingdom, or of a British Possession in Europe or America, and imported therefrom, for every 100l. value	3 0 0

Goods Free of Duty.—Grain, Rice, Flour, Bran, Horses, and Live Stock, Natural Curiosities, Green Fruit, Goods for H. M. Service, Wearing Apparel, Clothing for H. M. Troops.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils of War prohibited to be imported, except from the United Kingdom, or from some other B. P.
 Tea, except from the Cape of Good Hope, and places eastward of the same, to the Straits of Magellan, or from the United Kingdom.
 Fish, dried or salted, Base or Counterfeit Coin.
 Oil, Blubber, Fins or Skins, the produce of Creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other B. P., or unless taken by British ships out from the United Kingdom, or from some B. P., and brought in from the fishery, and except herrings from the Isle of Man and cured by the inhabitants thereof.
 Cape Brandy, Arrack, Bengal Rum, and Aqua Ardens.
 Books, such as are not importable into the United Kingdom.

SOUTH AUSTRALIA.

A Table of Duties payable on Goods imported into South Australia.

Ordinance, No. 2, 1848.

[Came into Operation Jan. 1, 1849.]

		£.	s.	d.
Alkali	cwt.	0	0	6
Arms	per cent.	5	0	0
Annatto	cwt.	0	3	0
Apparel and Slops	per cent.	5	0	0
Arrow Root	cwt.	0	3	0
Bacon and Hams	cwt.	0	2	6
Bags and Sacks—Corn	100	0	5	0
— on Gunny, and returned	100	0	2	6
Bales for Wool	each	0	0	2
Baskets	per cent.	5	0	0
Beef and Pork	cwt.	0	1	6
Beer, Porter, Ale, Cider and Perry	gall.	0	0	3
Blacking	gall.	0	0	4
— Paste	lb.	0	0	1
Boats	per cent.	5	0	0
Books printed	cwt.	0	6	0
Barrows and Trucks	each	0	1	0
Boots and Shoes, viz., Boots	dozen pair	0	6	0
— Half ditto	dozen pair	0	3	0
— Shoes	dozen pair	0	2	0
— Ditto Children's	dozen pair	0	1	0
Brass Manufactures	per cent.	5	0	0
Bread and Biscuit	cwt.	0	0	7
Bottles, Glass and Stone	dozen	0	0	1
Bricks, Fire and Bath	1000	0	5	0
— other Bricks	1000	0	2	0
Brimstone	cwt.	0	0	6
Butter	cwt.	0	3	0
Brooms and Brushes	per cent.	5	0	0
Cables, Chain	cwt.	0	1	6
Candles, Tallow	cwt.	0	3	0
— Wax, Composition, Spermaceti	cwt.	0	6	0
Canvass	bolt	0	2	0
Carts and Drays	each	0	10	0
— Waggon and Timber Carriages	each	1	0	0
Carriages	per cent.	5	0	0
Casks, Empty	tun	0	2	0
Cement	cwt.	0	0	4
Chalk	ton	0	1	6
Cheese	cwt.	0	3	0

SOUTH AUSTRALIA, continued :

		£.	s.	d.
Chocolate and Cocoa	lb.	0	0	1
Clocks and Watches	per cent.	5	0	0
Coals	ton	0	0	9
Coke	ton	0	2	0
Coffee	cwt.	0	4	0
Confectionery	lb.	0	0	2
Copper, Sheathing and Nails	cwt.	0	5	0
— Manufactures	per cent.	5	0	0
Cordage and Rope, viz., Europe	cwt.	0	2	0
— Manilla	cwt.	0	1	6
— Coir and Jute	cwt.	0	0	9
— unenumerated	cwt.	0	1	6
Cord, small, and Twine	cwt.	0	5	0
Cork	cwt.	0	2	0
Corks	gross	0	0	1
Corn, Meal, and Flour, viz., Wheat	quarter	0	1	6
— Barley	quarter	0	1	3
— Oats	quarter	0	1	3
— Maize and Millet	quarter	0	1	0
— Peas, Beans, and Pulse	quarter	0	1	6
— Malt	quarter	0	3	0
— Flour, and Meal	100 lbs.	0	1	0
— Bran and Pollard	100 lbs.	0	0	3
Cotton Manufactures	per cent.	5	0	0
Cutlery	per cent.	5	0	0
Drapery	per cent.	5	0	0
Drugs, viz., Corrosive Sublimate	lb.	0	0	2
— Spirits Tar	gallon	0	0	1
— Vitriol	gallon	0	0	1
— unenumerated Drugs	per cent.	5	0	0
Earthenware, and China	per cent.	5	0	0
Feathers, Bed	lb.	0	0	1
Fish, dry and Pickled	cwt.	0	1	0
Flax	cwt.	0	1	0
Fruit, dried of all sorts	cwt.	0	2	0
— in Bottles	dozen quarts	0	0	6
— preserved in Sugar, Succades, and Jams of all sorts	lb.	0	0	1
— Fresh	bushel	0	0	6
Furniture	per cent.	5	0	0
Glass, Plate in Squares exceeding 600 inches, ...	lb.	0	0	4
— not exceeding 600 inches	lb.	0	0	3
— Crown and Sheet, in squares exceeding 200 inches	100 feet	0	2	6
— not exceeding 200 inches	100 feet	0	1	6

SOUTH AUSTRALIA, continued:

GLASS, continued:		£	s.	d.
— Flint, Cut, Cast Mirrors and Manufactures,				
	per cent.	5	0	0
Gloves	per cent.	5	0	0
Glue	cwt.	0	1	6
Grease	cwt.	0	1	0
Gunpowder (Sporting), in Canisters	cwt.	0	5	0
— Blasting	cwt.	0	2	3
Grindery	per cent.	5	0	0
Groceries	per cent.	5	0	0
Haberdashery and Millinery	per cent.	5	0	0
Hosiery	per cent.	5	0	0
Hair, curled for Upholsterers' use . .	lb.	0	0	1
— manufactured	per cent.	5	0	0
Hardware	per cent.	5	0	0
Hats and Caps	per cent.	5	0	0
Hay	ton	0	2	0
Hemp, dressed	cwt.	0	1	6
— undressed Tow and Oakum	cwt.	0	1	0
Hides, dressed	cwt.	0	3	0
— raw, salt, and dried	cwt.	0	1	0
Honey	cwt.	0	4	0
Hops	lb.	0	0	2
Ink	gallon	0	0	3
— Printing	lb.	0	0	1
Iron, viz., Bar and Rod	ton	0	10	0
— Sheet and Hoop	ton	0	14	0
— Pig	ton	0	5	0
— Sledges, Anchors, Anvils, Plates, Cart-arm Moulds, and Articles of Wrought Iron, heavy and in the rough	cwt.	0	1	0
— Cart-arms and Boxes, finished Chain, Articles of Wrought Iron, finished	cwt.	0	1	6
— Camp Ovens, Pots, Boilers, and Castings, cwt.		0	0	10
— Manufactures, unenumerated . . .	per cent.	5	0	0
Isinglass, refined	lb.	0	0	6
— Common for Manufacture	lb.	0	0	2
Implements and Tools	per cent.	5	0	0
Jewellery	per cent.	5	0	0
Junk, old	cwt.	0	1	0
Lard	cwt.	0	2	6
Lead, Pig, Sheet, and Shot	cwt.	0	1	0
— Manufactures	per cent.	5	0	0
Leather, Sole	cwt.	0	3	0
— Kip and Harness	cwt.	0	6	0
— Calf	lb.	0	0	1

SOUTH AUSTRALIA, continued :

LEATHER, continued :		£. s. d.
— Patent Bazils	dozen	0 5 0
— Kangaroo	dozen	0 1 0
— Hogskin	each	0 1 0
— Bazils	dozen	0 0 6
— Enamel	hide	0 3 6
— other unenumerated and manufactures,	per cent.	5 0 0
Lime and Lemon Juice and Syrup of all sorts,	gallon	0 0 3
Linen Manufactures	per cent.	5 0 0
Lucifers	gross boxes	0 0 4
Maccaroni and Vermicelli	lb.	0 0 1
Machinery	per cent.	5 0 0
Mats and Matting	per cent.	5 0 0
Musical Instruments	per cent.	5 0 0
Mustard	lb.	0 0 1
Needles	1000	0 0 3
Netting	per cent.	5 0 0
Nuts, viz., Almonds, Walnuts, Chestnuts, Filberts,		
and small Nuts	cwt.	0 2 0
— Shelled Almonds	cwt.	0 4 0
— Cocoa	100	0 0 6
Oil, black	gallon	0 0 1
— Sperm, Head Matter, and other Fish or Ani-		
mal Oil	gallon	0 0 3
— Linseed, Rape, Hemp, and Cocoa Nut, gallon		0 0 2
— Olive, Castor, and other Vegetable Oils, gallon		0 0 6
— Oilmen's stores	per cent.	5 0 0
Onions	cwt.	0 1 0
Paints	cwt.	0 1 0
Painters' Colours, and Whiting	cwt.	0 0 6
Paper, Stained, and Hangings	per cent.	5 0 0
— Brown, Wrapping and Blotting	cwt.	0 3 0
— Writing	lb.	0 0 1
— Printing and Cartridge	cwt.	0 5 0
— other unenumerated manufactures,	per cent.	5 0 0
Parchment	roll	0 3 0
Perfumery	per cent.	5 0 0
Percussion caps	1000	0 0 2
Pewter Ware	per cent.	5 0 0
Pickles and Fruits preserved in salt	gallon	0 0 4
Pictures and Prints	per cent.	5 0 0
Pipes, Tobacco, of common clay	gross	0 0 1
— not of common clay	per cent.	5 0 0
Pitch	barrel	0 1 0

SOUTH AUSTRALIA, continued :

		£.	s.	d.
Plate and Plated Goods	per cent.	5	0	0
Potatoes	ton	0	3	0
Provisions and Preserved Meats	cwt.	0	3	0
Pins	lb.	0	0	1
Rice	cwt.	0	0	9
Rosin	barrel	0	0	6
Saddlery and Harness	per cent.	5	0	0
Sago	cwt.	0	1	0
Salt	ton	0	3	0
Saltpetre	cwt.	0	1	6
Silk Manufactures	per cent.	5	0	0
Skins for Tanning	dozen	0	0	4
Soap	cwt.	0	1	0
Spices, viz., Cassia	cwt.	0	3	0
— Cinnamon	lb.	0	0	2
— Cloves	lb.	0	0	1
— Mace	lb.	0	0	2
— Nutmegs	lb.	0	0	2
— Ginger	cwt.	0	2	0
— Pepper	cwt.	0	1	6
— Other Spices	per cent.	5	0	0
Spirits or Strong Waters of all sorts, of the strength of proof by Sykes's Hydrometer, also per- fumed Spirits not sweetened or mixed, gallon		0	10	0
— Cordials, or Strong Waters sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascer- tained by Sykes's Hydrometer	gallon	0	10	0
Starch	cwt.	0	2	0
Stationery	per cent.	5	0	0
Steel	cwt.	0	2	0
Stone, Millstones	foot diameter	0	2	0
— Grindstones	foot diameter	0	0	1
— Roofing Slate	1000	0	3	6
— Slabs and Flagstones	100 feet superficial	0	1	0
— Tomb and Wrought Stones, 1 foot superficial		0	0	1
— Marble, Wrought	1 foot superficial	0	0	6
Stone, Blue	cwt.	0	5	0
Sugar, Refined and Candy	cwt.	0	4	0
— Muscovado	cwt.	0	2	0
— Molasses	cwt.	0	2	0
Tapioca	cwt.	0	2	0
Tallow	cwt.	0	2	0
Tar	barrel	0	1	0
Tea	lb.	0	0	2

SOUTH AUSTRALIA, continued:

	£.	s.	d.
Tin Plates box	0	2	0
Tinware per cent.	5	0	0
Tobacco, Manufactured lb.	0	2	0
— Unmanufactured lb.	0	1	0
— Segars and Cheroots lb.	0	5	0
— Snuff lb.	0	2	0
— Boiled down in bond for sheepwash . . . lb.	0	0	1
Toys per cent.	5	0	0
Turnery and Woodenware per cent.	5	0	0
Turpentine, Spirit of gallon	0	0	2
Vinegar gallon	0	0	1
Whalebone cwt.	0	14	0
Wine gallon	0	1	0
Wood, viz., Posts and Rails, Handspikes and Poles			
— 100	0	1	6
— Paling 100	0	0	6
— Shingles and Laths 1000	0	0	6
— Treenails and Spokes 100	0	0	2
Oars 100 feet	0	2	0
— Square Timber, and Balks, Spars, Deals, Battsens, Quartering Planks, Boards, and sawn, hewn, or split Timber of all kinds not otherwise particularly enumerated or described 40 cubic feet	0	2	6
— Manufactures of per cent.	5	0	0
Wool, Manufactures of per cent.	5	0	0
Zinc, and Manufactures of per cent.	5	0	0
Unenumerated articles, viz. raw per cent.	5	0	0
— manufactured per cent.	5	0	0

Goods Duty Free.

Animals Living.
 Baggage of Passengers.
 Bottles imported full.
 Bullion and Coin.
 Plants and Trees.
 Seeds and Roots (garden).
 Specimens illustrative of Natural History.
 Wool, unmanufactured.

WESTERN AUSTRALIA.

[Colonial Ordinance, No. 8, 9th May, 1849.]

	£.	s.	d.
Spirits, produce of any part of British Empire			
gallon	0	8	0
— Foreign produce—imported from any part of			
British Empire	0	10	0
— Foreign, imported from any foreign place			
gallon	0	12	0
Wine, produce of any part of British Empire			
gallon	0	0	6
— other	0	1	6
Segars and Snuff	0	5	0
Tobacco Leaf	0	0	3
— All other	0	1	0
— boiled down in bond for the purpose of being			
used as sheepwash	0	0	1
Live Stock from the British Empire	5	0	0
Live Stock from any other place	10	0	0
Unenumerated Goods, produce of any part of			
British Empire	5	0	0
Ditto, Foreign	10	0	0

Free of Duty.

All Military or Naval Stores for her Majesty's service.—
 All Bottles imported full.—All Bullion and Coin.—All Staves
 and Hoops for Casks.—All Trees and rooted Plants.—All
 personal Baggage of Emigrants.—All articles of Naval and
 Military Uniform imported by officers stationed in the colony.

NEW SOUTH WALES.

	£.	s.	d.
Whiskey and Rum	0	3	6
All other Spirits	0	6	0
Perfumed Spirits	0	3	6
All Wine	15	0	0
All Tea, Sugar, Flour, Meal, Wheat, Rice and			
other Grain	5	0	0
Tobacco, unmanufactured	0	1	6
— manufactured	0	2	0
Unenumerated Goods	10	0	0

Free Goods.

Goods, produce of United Kingdom and of British India.—
 Metallic Ores.—Wine for Officers' Messes.—Specimens of
 Natural History.—Live Plants.—Bullion and Coin.

VAN DIEMEN'S LAND.

Colonial ordinance, No. 5, 19th Feb., 1852, to remain in force until the end of the 1st Session of the Legislative Council of the year 1853.

		£.	s.	d.
Brandy	gallon	0	12	0
Rum, and all other Spirits, and Strong Waters	gallon	0	9	0
Wines in Wood	gallon	0	1	0
— in bottle	dozen reputed quarts	0	4	0
— ditto	pints	0	2	0
Tobacco (Snuff excepted) and cigars.	lb.	0	2	0
Tea	lb.	0	0	3
Raw Sugar and Molasses	cwt.	0	3	0
Refined Sugar	cwt.	0	6	0
Coffee	lb.	0	0	1½
Dried Fruit	lb.	0	0	1
Hops	lb.	0	0	2
Malt Liquors in bond	gallon	0	0	2
— in bottles	dozen reputed quarts	0	1	0
— ditto	pints	0	0	6

Free Goods.

Wine imported or purchased in bond for regimental messes.
 All articles imported for the supply of Her Majesty's land
 and sea forces, and for the use of Her Majesty's Government.

NEW ZEALAND.

[Colonial Ordinance No. 5, passed July 3rd, 1851.]

	£	s.	d.
Agricultural implements not otherwise described for every 100l. value	10	0	0
Ale, Porter, and Beer, of all sorts, in casks, per gallon	0	0	4
— in bottle, . . . per doz. of two gallons	0	1	0
Alkali, viz.—			
Pot and Pearl Ash cwt.	0	2	4
Soda cwt.	0	2	4
Alum for every 100l. value	10	0	0
Animals, living			free
Apothecary Wares, not otherwise described for every 100l. value	10	0	0
Apparel, not otherwise described, for every 100l. value	10	0	0
Arms and Ammunition, for every 100l. value (prohibited except under Government license.)	10	0	0
Arrowroot cwt.	0	3	6
Arsenic for every 100l. value	10	0	0
Artificial Flowers for every 100l. value	10	0	0
Bacon and Hams cwt.	0	2	0
Baggage of Passengers			free
Bags, empty, Gunny per dozen	0	0	6
— Corn Sacks per dozen	0	1	0
Bark for every 100l. value	10	0	0
Beef salted per tierce	0	6	0
— ditto per barrel	0	4	0
Blankets. (See Woollens.)			
Blacking for every 100l. value	10	0	0
Blocks, (for ships' rigging) and dead eyes .			free
Boats			free
Books printed, not being account books .			free
— Account Books for every 100l. value	10	0	0
Boots and Shoes, viz.—			
Boots (Wellington, and other long) per dozen pairs	0	8	0
Half boots per dozen pairs	0	4	0
Shoes, and Women's boots and shoes per dozen pairs	0	3	0
Children's boots and shoes per dozen pairs	0	2	0
Bran and Pollard bushel	0	0	1

NEW ZEALAND, continued:

	£	s.	d.
Brass Manufactures of all sorts for every 100 <i>l.</i> value	10	0	0
Bread and Biscuit			free
Bricks, Bath and Flanders per 100	0	2	0
— Fire and other per 1000	0	3	0
Bottles, Glass and Stone, empty per dozen	0	0	1
— full			free
Butter lb.	0	0	1
Bullion and Coin			free
Cabinet and Upholstery for every 100 <i>l.</i> value	10	0	0
Cables			free
Candles, viz., Cocoa Nut, Palm, Spermaceti, Stearine, and Wax cwt.	0	14	0
— Tallow cwt.	0	4	8
Canvas Duck bolt	0	3	0
Canes and Sticks for every 100 <i>l.</i> value	10	0	0
Caps, viz.—Cloth per dozen	0	2	0
— Woollen per dozen	0	0	8
Carpets. See <i>Woollens</i> .			
Carraway Seeds lb.	0	0	1
Carriages, Carts, and Waggon, for every 100 <i>l.</i> value	10	0	0
Carriage Wheels of all sorts, for every 100 <i>l.</i> value	10	0	0
Casks. See <i>Wood</i> .			
Cement, Roman barrel	0	2	6
Chalk ton	0	2	0
Charcoal, Animal and Vegetable, for every 100 <i>l.</i> value	10	0	0
Cheese cwt.	0	4	8
Charcoal and Cocoa lb.	0	0	1
Cyder and Perry, in bottles, per doz. of 2 galls.	0	1	3
Clocks and Watches for every 100 <i>l.</i> value	10	0	0
Coals			free
Coal Pitch and Tar			free
Coin and Bullion			free
Confectionery for every 100 <i>l.</i> value	10	0	0
Copper and Composition sheathing			free
— nails and Bolts			free
— wrought of other sorts lb.	0	0	1
Cordage and Cables			free
Coffee cwt.	0	4	8
Corks, for bottling gross	0	0	3
Corn, Grain, Meal, Flour, &c.			
— Barley bushel	0	0	4
— Hulled, (See <i>Pearl and Scotch Barley</i> .)			

NEW ZEALAND, continued:

	£	s.	d.
Corn, continued:—			
—Barley Meal bushel	free		
—Malt bushel	0	0	6
—Beans bushel	0	0	8
—Oats bushel	0	0	4
—hulled (See <i>Groats or Grits</i> .)			
—Oatmeal	free		
—Peas bushel	0	0	8
—Split bushel	0	1	3
—Rye, Wheat, and Wheat Flour . bushel	free		
—Maize bushel	0	0	3
Cotton Manufactures,—			
—Calicoes and Cotton, white or plain, over 36 inches wide yard	0	0	0 $\frac{1}{2}$
—36 inches and under yard	0	0	0 $\frac{1}{2}$
—Printed, checked, stained, or dyed, wide yard	0	0	0 $\frac{1}{2}$
—..... narrow yard	0	0	0 $\frac{1}{2}$
—Dimities, Gingham, Nankeens, Damasks, Diaper, Quilting yard	0	0	1
—Cotton Shawls and Handkerchiefs for every 100l. value	10	0	0
—Muslins, Cambrics, Lawns, Laces, Gauzes, Crapes, Muslin Shawls, and Handkerchiefs for every 100l. value	10	0	0
—Velvets, Velveteens, and Cord yard	0	0	2
—Fustians, Jeans yard	0	0	1
—Counterpanes each	0	2	0
—Bed quilts each	0	0	6
—Lace and Patent Net for every 100l. value	10	0	0
—Hosiery, viz., Stockings . per dozen pair	0	1	0
—of all other sorts, for every 100l. value	10	0	0
—Tapes and small wares for every 100l. value	10	0	0
—Cotton for stitching or sewing . . lb.	0	0	1 $\frac{1}{2}$
—on reels gross	0	1	0
—Twist and Yarn, for every 100l. value	10	0	0
Earthen and China Ware, for every 100l. value	10	0	0
Engravings for every 100l. value	10	0	0
Fish, dried and pickled cwt.	0	2	0
Fishing tackle for every 100l. value	10	0	0
Fruit, fresh bushel	0	1	3
—dried lb.	0	0	0 $\frac{1}{2}$
—Almonds lb.	0	0	0 $\frac{1}{2}$
—shelled lb.	0	0	1
—Currants, Raisins, Dates, Nuts, Filberts, Figs, and Prunes, dried . . . lb.	0	0	1

NEW ZEALAND, continued:

		£.	s.	d.	
— Oranges and Lemons, fresh	dozen	0	0	2	
Glass, Crown and Sheet	100 feet	0	2	0	
Glasses, Looking, and Mirrors, for every 100l.	value	10	0	0	
Glue	lb.	0	0	0½	
Groats or Grits	cwt.	0	2	4	
Haberdashery and Millinery for every 100l.	value	10	0	0	
Hardware and Cutlery for every 100l.	value	10	0	0	
Harrows		free			
Hats, Beaver, Castor, and Silk	dozen	0	12	0	
— Chip, Felt, Leather and Straw	dozen	0	1	6	
Hay	ton	0	8	0	
Honey	lb.	0	0	1	
Hops	lb.	0	0	1½	
Iron, Bar, Bolt, Rod, Sheet, and Hoop	ton	1	0	0	
— Nails	cwt.	0	3	0	
— Anchors, Chains, and Chain Cables for ships		free			
— Chain	ton	2	0	0	
— Hollow ware	ton	2	0	0	
— not otherwise described, for every 100l.	value	10	0	0	
Jewellery not otherwise described					
	for every 100l.	value	10	0	0
Juice of Lemons and Limes	gallon	0	0	9	
Junk		free			
Lard	lb.	0	0	0½	
Lead, manufactured	cwt.	0	2	0	
— Black, Red, and White	cwt.	0	3	0	
Leather, Sole	cwt.	0	7	0	
— Kid and Calf	lb.	0	0	1½	
— Basils	dozen	0	0	9	
— Kangaroo	dozen	0	3	0	
— All other sorts	for every 100l.	value	10	0	0
Linen Manufactures, viz.,					
— white or plain, checked, striped, printed					
— stained or dyed	yard	0	0	1	
— cambrics and lawns	yard	0	0	2	
— damask and diaper	yard	0	0	1½	
— sail cloth and sails		free			
— ticking	yard	0	0	0½	
— hosiery, viz., stockings	dozen pair	0	1	0	
— all other sorts	for every £100	value	10	0	0
— tape and small wares	for every £100	value	10	0	0
— thread, for stitching or sewing	lb.	0	0	2	
— yarn	lb.	0	0	1	
Litharge of lead	cwt.	0	3	0	

NEW ZEALAND, continued—

	£
Maccaroni and Vermicelli cwt.	0 0 2
Machines, thrashing, &c.	free
Machinery for mills	free
Matches, Lucifer or Congreve . . . gross	0 0 8
— Vestas gross	0 1 6
Molasses cwt.	0 1 2
Musical instruments . . for every £100 value	10 0 0
Mustard, in bulk lb.	0 0 1
— in 1lb. bottles per dozen	0 1 6
— in $\frac{1}{2}$ lb. bottles per dozen	0 0 9
Mutton, salted cwt.	0 2 0
Oakum	free
Oil-cloth square yard	0 0 3
Oil, cocoa-nut, linseed, rape, hemp, and neats' foot oil gallon	0 0 4
— blubber and bone, the produce of fish or creatures living in the sea . . .	free
— of turpentine gallon	0 0 6
— olive, castor, and unenumerated vege- table gallon	0 2 0
Paints cwt.	0 3 0
Painters and dyers' colours and materials, not otherwise described for every £100 value	10 0 0
Paper, brown, wrapping, or blotting . . cwt.	0 4 0
— printing and cartridge cwt.	0 7 0
— writing lb.	0 0 1 $\frac{1}{2}$
— paper hangings dozen yards	0 0 1
Parchment and vellum skin	0 0 2
Pearl and Scotch barley	0 2 4
Perfumery of all sorts . . for every £100 value	10 0 0
Perry (<i>See cider</i> .)	
Pickles and sauces in quart bottles . . dozen	0 1 6
— in pint bottles dozen	0 0 9
— in half-pint bottles dozen	0 0 6
Pitch	free
Plants, bulbs, trees, and seeds	free
Ploughs	free
Pork, salted barrel	0 5 0
Rice cwt.	0 2 0
Rosin barrel	0 2 0
Saddlery and harness . . for every £100 value	10 0 0
Sago cwt.	0 3 6
Salt, coarse ton	0 6 0
— fine ton	0 10 0
	N

NEW ZEALAND, continued—

	£	s.	d.
Saltpetre cwt.	0	3	6
Silk manufactures (silks and satins) . . . yard	0	0	6
— hosiery, viz., stockings . . . dozen pair	0	5	0
..... not otherwise described			
for every £100 value	10	0	0
— stuffs, ribbons, lace fringe, trimmings, &c. . . for every £100 value	10	0	0
— sewing silk lb.	0	1	6
— twist and yarn lb.	0	1	6
— stockings of silk and cotton . . . dozen pairs	0	2	0
— silk and linen . . . dozen pairs	0	2	0
— silk and worsted dozen pairs	0	2	0
— velvet yard	0	1	6
Slates (<i>See stones</i>)			
— in frame dozen	0	0	9
Slops, trowsers, moleskin, and tweed . . pair	0	0	4
— shirts, blue and red serge . . . dozen	0	4	0
— regatta and cotton striped . . . dozen	0	1	6
— white dozen	0	2	0
Soap, common cwt.	0	3	0
— fancy cwt.	0	6	0
Spades and shovels dozen	0	3	0
Specimens illustrative of natural history . .		free	
Spices, cassia, cinnamon, cloves, mace, pimento, and nutmegs . . . lb.	0	0	6
— Ginger lb.	0	0	1
— Pepper, red or Cayenne . . . lb.	0	0	1
— black and white . . . lb.	0	0	1
Spirits of tar gallon	0	0	6
— turpentine gallon	0	0	6
— brandy, gin, rum, and whiskey and all cordials and liqueurs . . . gallon	0	6	0
Starch cwt.	0	4	8
Stationery, not otherwise described, for every 100l. value	10	0	0
Steel cwt.	0	4	8
Stones, hearth, flag and slab . . . ton	0	5	0
— grindstones foot	0	0	3
— slate, ladies' 1000	0	10	0
— countess and duchess . . . 1000	0	15	0
Stone, blue lb.	0	0	1
Sugar, refined, loaf, crushed and candy . cwt.	0	4	8
— raw cwt.	0	2	4
Syrup in bottles per doz.	0	1	6
Tapioca cwt.	0	4	0

NEW ZEALAND, Continued—

	£	s.	d.
Tar		free	
Tea lb.	0	0	2
Tin in plates cwt.	0	3	0
—, block lb.	0	0	1
— ware for every 100l. value	10	0	0
Tobacco, cigars and snuffs lb.	0	2	0
— manufactured lb.	0	1	0
— unmanufactured lb.	0	0	9
— stems lb.	0	0	9
— Pipes common clay gross	0	0	4
— —, other sorts not deemed fancy, for every 100l. value	10	0	0
Tongues barrel	0	5	0
Toys for every 100l. value	10	0	0
Treacle. See <i>Molasses</i> .			
Twine, except sewing twine lb.	0	0	1
Varnish for every 100l. value	10	0	0
Vinegar gallon	0	0	2
Watches. See <i>Clocks and Watches</i> .			
Wines in cask gallon	0	1	6
— bottled per doz. of two gallons	0	5	0
Wood, viz.,			
Board, Plank, and Scantling . . . 100 feet	0	1	0
Cedar 100 feet	0	2	0
Casks (empty)		free	
Handspikes, masts, yards, oars, and tree-nails		free	
Shingles, and laths 1000	0	1	0
Palings 1000	0	10	0
Wooden ware for every 100l. value	10	0	0
Wool, unmanufactured		free	
Woollen manufactures, viz.—			
— Cloths, broad yard	0	1	3
— Kerseymere yard	0	0	8
— Baizes of all sorts yard	0	0	3
— Pilot and Flushing yard	0	0	4
— Flannel yard	0	0	1
— Tweed yard	0	0	3
— Blankets pair	0	2	0
— Blankets yard	0	0	9
— Carpets and carpeting yard	0	0	3
— Rugs or Coverlets for beds each	0	0	4
— Stuffs, Woollen or worsted for every 100l. value	10	0	0
— Hosiery, viz., Stockings dozen pairs	0	1	0

 NEW ZEALAND, continued—

Woollen, viz., Hosiery, continued—		\$	s.	d.
— all other sorts	for every 100l. value	10	0	0
— Tapes and small wares	for every 100l. value	10	0	0
— Woollen and Worsted yarn	. . lb.	0	0	0½
Woolpacks	 each	0	0	6
Zinc	 cwt.	0	3	6
All Goods, Wares, and Merchandise not otherwise enumerated,				
	for every 100l. value	10	0	0

CEYLON.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Island of Ceylon.

[Colonial Ordinance, 23rd Nov., 1847.]

		£	s.	d.
Ale and Porter	gallon	0	0	3
Fish, dried or salted, and Fins and Skins the produce of creatures living in the sea	cwt.	0	1	6
Guns and Rifles	each	0	5	0
Gunpowder	lb.	0	0	4
Opium	lb.	0	2	0
Paddy	bushel	0	0	3
Pistols	pair	0	5	0
Rice	bushel	0	0	7
Segars	1000	0	5	0
Spirits and Cordials	gallon	0	5	0
Sugar, unrefined	cwt.	0	2	6
— refined or Candy	cwt.	0	5	0
Tea	lb.	0	0	6
Tobacco, unmanufactured	cwt.	0	10	0
— manufactured other than Segars	cwt.	1	0	0
Snuff	lb.	0	1	6
Wheat, Grain, Peas, Beans, and other grain (except Paddy)	bushel	0	0	7
Wine in bottles	gallon	0	2	6
— not in bottles	gallon	0	1	6
Goods, Wares and Merchandise not otherwise charged with duty, or prohibited, and not comprised in the table of exemptions hereinafter set forth	for every 100l. value	5	0	0

Goods free of Duty.

Books and Maps printed.—Bullion, Coin, Pearls, and Precious Stones.—Coal and Coke.—Copperas.—Garden Seeds and Plants.—Horses, Mules, Asses, and other Live Stock.—Ice.—Manures.—Regimental Accoutrements.—Specimens of Natural History.—Wearing Apparel.—Public Property.

Export Duties.

Cinnamon	lb.	0	0	4
All other articles			free	

A LIST OF CUSTOMS' BON

By Officers	G.O. } 27th Oc 13th Ju
EXPORTATION.	
(1) { Goods on Drawback (except Wine and Plate) . . .	8 & 9 Vict. ch. 1
Gold or silver British manufactured plate, on drawback	25 Geo. III. ch. 1
Salt to countries other than Belgium, in vessels } owned wholly or partly by Belgian subjects . . . }	G. O. 9th Mar
(1) Of goods sold by the crown, viz. seized or secured goods	
REGISTRY.	
(At the time by master and owners)	G. O. 24th D
By master, when he cannot attend at port of registry } and #	
(2) For lost or mislaid certificate of registry . . .	G. O. 24th Dec
On obtaining a licence in lieu of lost certificate . . .	G. O. 24th Dec
On change of master	G. O. 24th Dec
WAREHOUSE.	
* By proprietors or occupiers of warehouses . . .	G. O. 17th Jan
By importers of goods to be warehoused . . .	G. O. 27th Apr
For goods taken out to be refreshed, redressed, &c. . .	8 & 9 Vict. ch. 1
For sugar delivered from warehouse to be refined . . .	8 & 9 Vict. ch. 1
For lead and copper delivered from warehouse for } extracting silver . . . }	G. O. (14th Feb 30th Jan)
For hops delivered from warehouse to be kiln-dried . . .	G. O. 30th Apr
On exportation of goods from warehouse	{ G. O. 24th Dec 8 & 9 Vict. c. 9
(1) On removal of warehoused goods to another port (including East India goods)	G. O. 24th Dec
On removal of warehoused goods to another Port } { without being } (A special condition re-weighed } to be inserted) . . . }	G. O. { 18th Feb 6th Sept
SHIPS' STORES.	
On removal of warehoused goods in illegal pack- } ages to a port not approved for such goods . . . }	G. O. 18th
On removal of surplus stores coastwise	Ditto
On removal of small quantities of stores for a } particular ship }	G. O. 18th
(4) By master, on shipment of warehoused goods as stores and surplus stores, and stores for draw- back or bounty	G. O. 18th
(1) { On removal of spirits and tobacco, in illegal pack- ages, from a warehousing port to a port not a warehousing port }	G. O. 18th
For return in fourteen days of damaged tobacco, } being surplus stores, from warehouse . . . }	G. O. 28th Sept
BONDED WAREHOUSES.	
(1) If Penalty does not exceed £50	18
Exceeding £50 and not exceeding £100	25
Exceeding £100 and not exceeding £150	32
Exceeding £150	39
(2) Vessels not exceeding 50 tons, Penalty £100	46
Vessels exceeding 50 tons, all	53
(3) Penalty being £2000 for a single Warehouse or Vault; £3000 for a Warehouse and Vault together	60

	Authority.
BOUNTY.	
On exportation of refined sugar, &c. { 8 & 9 Vict. ch. 92, s. 3 } { 11 & 12 Vict. ch. 97, s. 1 }	G. O. 24th Dec., 1825.
ISLE OF MAN.	
On clearance to, with refined sugar (8 & 9 Vict. ch. 94, s. 18)	G. O. 31st March, 1824.
On clearance from	8 & 9 Vict. ch. 87, s. 9.
CHANNEL ISLANDS.	
By master, on clearance from Channel Isles	8 & 9 Vict. ch. 87, s. 9.
PASSENGER VESSELS.	
By owner or charterer and master (unstamped) } (Penalty £1000) }	14 Vict. cap. 1, s. 6.
AFRICANS.	
On being brought into Great Britain, (Penalty £100)	{ G.O. 4th Sept., 1832, { 8 & 9 Vict., c. 86, s. 8.
(By owner of vessel engaged in the African trade, } (Penalty £500) }	G. O. 17th June, 1836.
COASTWISE.	
On removal of goods other than warehoused, (not coals or culm, G. O. 8th July, 1820.) }	G. O. 8th June, 1820.
GENERAL.	
On release of seized vessels from detention, } (Penalty value of vessel) }	G. O. 20th Nov., 1841.
On Foreign sails, cordage and anchors, landed to be repaired, (Penalty £500) }	G. O. 17th June, 1806.
FORMS.	
Entries, Transires, &c.	G. O. 11th Mar., 1831.
Cockets	G. O. ⁸⁸ 1824- ¹²⁰ 1824.
Entry of wine, shipped for officers in navy or revenue service }	
Debenture for drawback on British Silver, Plate exported }	6 Geo. 4, cap. 41, s. 2.
" for general goods	
" for refined sugar	G.O. { 22d Nov. } 1825 { 1st Dec. }
Certificate of payment duty	55 Geo. III. ch. 184.

		Stamp.	
If a Ship is bound to a Port in Europe, Penalty £100	2s. 6d.	} 13 & 14 Vict. ch. 97.	
If a Ship is bound out of Europe, Penalty £300 ..	5s. 0d.		
Certificate of Payment of Duty	4s. 0d.	55 Geo. III., ch. 184.	
Debiture for Drawback	5s. 0d.	6 Geo. IV. ch. 41, s. 2.	

E.—The Penalty in respect to Bonds on removal of Goods from one warehousing Port to another, to be henceforth in the amount of duty to which such goods are legally liable.—G. O. ² 1857.
Bonds for Rice and Tobacco, exported on drawback, are exempted from Stamp duty, as are bonds for Tobacco exported from warehouse.—7 Vict. cap. 21, s. 8, and 6 Geo. IV., cap. 41, s. 2.

LIST No. 1.

A LIST of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

<i>Russia, viz. :—</i>	
Northern Ports.	Ports within the Black Sea.
<i>Sweden.</i>	
<i>Norway.</i>	
<i>Denmark, viz. :—</i>	
Denmark Proper & Duchies of Slesvig and Holstein.	Iceland and Faroer Islands.
<i>Prussia.</i>	
<i>Mecklenburg Schwerin.</i>	
<i>Hanover.</i>	
<i>Oldenburg and Kniphausen.</i>	
<i>Hanseatic Towns.</i>	
<i>Heligoland.</i>	
<i>Holland.</i>	
<i>Belgium.</i>	
<i>The Channel Islands⁽¹⁾.</i>	
<i>France, including Corsica.</i>	
<i>Portugal, viz. :—</i>	
Portugal Proper.	Madeira.
The Azores or Western Isles.	
<i>Spain, viz. :—</i>	
Continental Spain and the Balearic Islands.	The Canary Islands.
<i>Gibraltar.</i>	
<i>Italy, with the adjacent Coast of the Adriatic, and the Islands, viz. :—</i>	
Sardinian Territories.	Papal Territories.
Duchy of Lucca.	Naples and Sicily.
Duchy of Tuscany.	Austrian Territories.
<i>Malta and Gozo.</i>	
<i>The Ionian Islands.</i>	
<i>Kingdom of Greece, including both the Continental Territory and the Islands.</i>	
<i>Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Palestine and Egypt.</i>	
<i>Wallachia and Moldavia.</i>	
<i>Syria and Palestine.</i>	
<i>Egypt, Ports on the Mediterranean.</i>	
<i>Tripoli.</i>	

(1) Goods the produce and manufacture of these Islands, are to be distinguished from foreign articles in the Returns of Imports.

Tunis.

Algeria.

Morocco.

French Possessions in Senegambia.

British Possessions on the River Gambia.

Sierra Leone.

British Possessions on the Gold Coast.

Fernando Po.

Western Coast of Africa, not particularly designated⁽¹⁾.

Colonial Territory of the Cape of Good Hope.

Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandeb.

African Ports on the Red Sea.

Cape Verde Islands.

Ascension.

St. Helena.

Madagascar.

Bourbon.

Mauritius.

Arabia, exclusive of Aden.

Aden.

Persia.

Continental India⁽²⁾, with the contiguous Islands, viz. :—

*British Territories⁽³⁾, exclusive
of Singapore and Ceylon.*

Singapore.

Ceylon.

French Possessions.

Dutch Possessions.

Portuguese Possessions.

The Birman Empire.

Siam.

Camboja, Cochin China, and

Tonquin.

*Islands of the Indian Seas lying to the Westward of the 150th degree
of East Longitude, and to the Northward of the 10th degree of
South Latitude, viz. :—*

Sumatra.

Java.

Philippine Islands.

*Other Islands, distinguishing
each.*

China, exclusive of Hong Kong.

Hong Kong.

Japanese Islands.

Russian Dominions in Eastern Siberia.

British Settlements in Australia⁽⁴⁾, viz. :—

West Australia.

South Australia.

New South Wales.

Victoria.

Van Diemen's Land.

New Zealand.

(1) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(2) Under this general head are comprised all the Countries lying between Persia and China.

(3) Comprehending the Territories of Native States under British Protection or control.

(4) Any other Colonies that may hereafter be established in Australia must be distinguished.

*South Sea Islands, distinguishing each group.**British North America, viz.:—*

Settlements of the Hudson's Bay Company.	Canada.
Newfoundland and Coast of Labrador.	New Brunswick.
	Prince Edward Island.
	Nova Scotia and Cape Breton.

British West India Islands, viz.:—

Antigua.	St. Lucia.
Barbadoes.	St. Vincent.
Dominica.	Tobago.
Grenada.	Tortola.
Jamaica.	Trinidad.
Montserrat.	Bahamas.
Nevis.	Bermudas.
St. Christopher or St. Kitt's.	

British Guiana, viz.:—

Demerara.	Barbice.
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*Honduras—British Settlements.**Foreign West India Islands, viz.:—*

Cuba.	} Spanish.	St. Martin (south part).	} Dutch.
Porto Rico.		St. Eustatius.	
Guadaloupe.	} French.	Saba.	
Marie-galante.		Curaçoa.	} Swedish.
Martinique.		St. Bartholomew.	
St. Martin (north part).		St. Croix.	} Danish.
		St. Thomas.	
		St. John.	

*French Guiana.**Dutch Guiana.**Hayti.**United States of America.**Mexico.**Central America.**New Granada.**Venezuela.**Ecuador.**Brazil.**Oriental Republic of the Uruguay.**Buenos Ayres, or Argentine Republic.**Chili.**Bolivia.**Peru.**Patagonia,—Ports on the Pacific Ocean.**Ports on the Atlantic Ocean.**The Falkland Islands.**Russian Settlements on the North West Coast of America.**Greenland and Davis's Straits.**Southern Whale Fishery.*

MISCELLANEOUS ORDERS, &c., &c.,

ALPHABETICALLY ARRANGED, AND BROUGHT UP TO THE
5TH JANUARY, 1853.

ACCOUNTS of Stock are to be taken at the Outports between the middle of February and the middle of March in each year, of all goods which have remained in the warehouse over three years, and the Collectors and Controllers are to report specially, after such examination, the particulars of any case that may be necessary.

—G. O. 1848.

— of Goods laden on board coasting vessels, which become the clearance for the vessel and the transire for the goods, must be signed by, and not for the master of the vessel.—G. O. 1850.

— Trade Accounts of the United Kingdom—the preparation of, transferred to the Examiner: regulations governing such.—G. O. 1849, 1850, and 1852.

— Monthly Accounts from the Outports to be made up to the 5th of each month inclusive, excepting for October, and those to the 10th.—G. O. 1847.

— All public monies are to be brought to Account on the day on which they are received.—G. O. 1850 and 1850.

— Quarterly Abstracts of Duties are to be dispensed with, and Monthly Abstracts not required in duplicate.—G. O. 1850.

— At the Outports, a daily record is to be kept of the Work performed by each Landing-waiter, as practised in London, under B. M. 20th March, 1852: a Special Journal for that purpose is to be provided at first and second Class Ports, whilst at other Ports, a Record is to be made in the "Appearance Book for Out-door Officers, No. 34," under the head of "Observations."—G. O. 1852.

— All goods in packages, except tobacco, wines and spirits, are to be recorded short on the debit side of the Ware-

ACCOUNTS, continued:

housekeeper's register, and the details of delivery marked off in the landing books, subject to the following modification:—When the entry specifies that the duty on goods removed coastwise is to be paid upon the dispatch weight, after an examination sufficient to test the description of the article to be re-warehoused, the gross, tare and net weight of each entry is to be recorded by the Landing-Waiter in the red book:—And in cases of removal of dry goods under bond (tobacco excepted), when the number of packages does not exceed thirty, the examination, re-weighing, when necessary, and the Locker's receipt may be shown upon the dispatch (thereby dispensing with the red book), the specific weight of each package is then recorded in the registers, to govern the deliveries. To the principal Warehouse Officers at the out-ports, however, the discretion is left, of entering full particulars in the registers, if they find it more conducive to accuracy and dispatch.—G. G. 1849 and 1850.

— relating to Seizures.—New Regulations for preparation of.—G. O. 1850.

AMBASSADORS, &c. Spirits, Tobacco and Wine, when delivered duty-free for the use of Ambassadors or other privileged persons, are to be accompanied to their place of destination by an Officer of Customs.—B. M. 29th March, 1852.

— privileges in respect to Baggage. See p. 23.

APPLICATIONS addressed to the Board by Merchants, Ship-owners, Masters of Vessels and others, may, when convenient to the parties, be delivered to the principal Officers of the Customs at the Station, or, of the Department, to which the subject may relate, to be by them reported upon and forwarded to the Petition Office, whereby much dispatch would be afforded.—B. M. 11th Nov. 1851.

BARRELS, CASKS AND PACKAGES empty of British manufacture, may be delivered into craft alongside the importing vessel, a duty-free entry being first passed and declaration made by the importer (').—G. O. 5th May, 1835.

BEADS, of Coral, and of Amber, and Coral Negligées, may be repacked and divided in bond, under the usual regulations.—G. O. 1843, 1843, and 1845.

(') See Declaration, No. 5, p. 29.

BILLS OF ENTRY. See *Entries* at p. 281.

BRITISH RETURNED GOODS not exceeding £50 in value, and for which a Bill of Store cannot be taken out may be delivered free, on declaration, before Landing Surveyors in London, and Collectors and Controllers at the Outports.—G. O. 1161.

BUTTER.—Damaged Butter shall not be delivered as grease, until one pint of tar be mixed with every hundred-weight of the Butter, care being taken that the contents of the cask or package be perforated to the bottom, and the tar fully incorporated with the article.—G. O. 6th Sept., 1831, and G. O. 9th Feb., 1832.

..... The fact of its deterioration is to be noted in the Landing Book; and, upon removal coastwise, the condition of the article is in all cases to be specified in the letter of advice. Nor will the Board allow it to be dealt with as unsound, at the port of arrival, if it has left the port of removal in a sound state.—G. O. 1145.

CASKS landed partially empty, directions to be given to transfer the remaining contents into another ullage Cask of the same mark; or, into one previously tared by the Landing-Surveyor, when the goods may be weighed to the original mark or entry. But in no case should Casks said to be landed empty, be removed prior to the Landing-Surveyor's examination.—B. O. 21st May, 1850.

CERTIFICATES.—An over-entry Certificate applies to an excess of entry beyond the delivery.

— of double entry, to cases where the same goods are entered under the same denomination by two distinct parties.

— All other (except those of over-entry and double-entry) are deemed special.

— Over-entry.—In future the original warrant or (warrants if a double-entry) is to be annexed to all Certificates for repayment of duties.—G. O. 1141.

— of over-entry for warehoused goods, applications for, are to be made direct to the respective Controllers of Accounts.—B. O. 31st Jan., 1833.

— of damage, with the dates of issuing the same, are to be duly noted in the Landing-Waiter's blue books.—B. M. 10th July, 1829.

— of the short shipment of goods, to be designated "Over-entry Certificates Outward"—B. M. 10th Aug., 1832;

CERTIFICATES, continued:

- and not to be made passed for goods reported, in pieces or packages, without a previous amendment of report.—G. O. 13th Nov., 1841.
- of origin, to entitle British goods to admission into the States of the Zollverein without payment of the extra duty:—The exporter should endorse on the cocket a full description of the goods to be exported, with a declaration, that they are of British manufacture: the cocket and bill to be then taken to the Shipping Officer, who, having made the goods shipped, is to return the cocket to the merchant (retaining the bill); the merchant should then obtain the Consul's certificate thereon, and deliver it to the Clearing Officer, by whom it is to be sealed in the usual manner.—G. O. $\frac{12}{1848}$.
- of Clearance. Collectors and Controllers are not to grant clearance to vessels, without certificates from the Masters thereof, that all the requirements of the Act (14 and 15 Vict. c. 79) have been complied with. Masters of Coasting vessels to certify to that effect upon the Transire previous to its signature by the proper officer.—G. O. $\frac{76}{1851}$ and $\frac{84}{1851}$.
- Steam Vessels carrying passengers from one port in Great Britain to another, not to be cleared by Officers of Customs without the production of a certificate from the Board of Trade, in force for the time being.—G. O. $\frac{60}{1852}$. List of Steam Vessels for which certificates from the Board of Trade have been issued to the 31st July, 1852.—G. O. $\frac{70}{1852}$.
- signed by the Inspector General of Revenue, at Gibraltar, to be received.—B. O. 7th Sept., 1849.
- of coal shipped, form of, to be used.—G. O. $\frac{17}{1850}$.
- CHURCHES.—The duties on materials *bond fide* used in the building or enlarging of Churches and Chapels, may be remitted, or repaid, under Treasury Order.—Geo. 3. cap. 134; 3 Geo. 4. cap. 72. s. 27.
- CIDER.—British—may be fortified with brandy for exportation in approved warehouses; the quantity of brandy being limited to 10 per cent.—B. M. 17th Dec., 1836.
- British Perry, may, in like manner, be fortified with brandy for exportation.—B. M. 25th March, 1837.
- CINNAMON.—Allowance for dust in repacking granted.—B. O. 15th July, 1834. Duty on deficiency in repacking remitted.—G. O. 19th June, 1837.

CINNAMON, continued :

- and Nutmegs may be blended and repacked upon a proper request being made to the controller of accounts. B. O. 25th August, 1851, No. 386.

CLERKS OF CUSTOMS.—Probationary period extended to six months—questions to answer.—G. O. 1843.

COALS, exported, duty thereon repealed by the 13th and 14th Vict. cap. 95. s. 24.

COFFEE in the husk, imported from the British Possessions, may be taken out of bond, to have the husk removed, upon the parties giving security to return the goods.—G. O. 12th March, 1840.

- Allowance for husk to be ascertained in future by actual tare.—B. O. 4th June, 1851, No. 319.

— Samples of. See *Samples*.

COIN.—*Light Gold* may be received, upon being defaced, after the rate of 19s. 9d. for a sovereign, and 9s. 10d. for a half-sovereign, and credit to be taken for any losses sustained thereby.—G. O. 1847 and 1848.

COPPER—Foreign—may be delivered from the bonded warehouses, for the purpose of extracting the silver therefrom.—G. O. 30th June, 1828.

- Sheathing—Old and Yellow Metal in bulk may be weighed on board ship.—B. O. 30th April, 1850.

CORDIALS. See *Spirits*.

CORN.—Barrels and bags of flour, of the same sort, one in ten only, to be weighed and the average taken; the whole to be subject to vigilant examination.—G. O. 1847.

- Importers may make a standing deposit of 10% to entitle them to the delivery of excesses over their prime entries, to the extent of twenty quarters, previously to the passing of the post entry, which, however, must be done on the following day.—G. O. 1847.

- On the importation of Corn in bags from the British Possessions, five (or more bags, if differing in size) out of every hundred are to be measured on board by the City Meter, to form an average from which the whole quantity may be computed by the Meter, and taken account of and delivered by the Tide Waiter, agreeably with the practice observed in respect to Foreign Corn; care being taken that the bags not measured be strictly examined by the Tide Waiter, under the supervision of the Tide Surveyor and Wood Farm Officers.—B. M. 7th Dec., 1849.

CORN, continued :

— The boarding of Tide Waiters on Corn vessels may be dispensed with, when there is a pressure of business in the Water Guard Department, and the account of the cargo may be taken from the certified returns of the City Meters; but this practice is to be confined to vessels discharging in the docks.—B.M. 22nd April, 1850.

— *Landed and meted at approved Sufferance Wharves.* Corn in bags or packages from the United States of America may be landed and meted under the following regulations :—

That application be made by the Importer in the usual manner at the Mansion-house for a City Cocket to land the Corn; that the application be accompanied by an account of the number of bags or packages reported and entered, which particulars will be forwarded to the Corn Meters' Office, Tower-street; and, on the request of the party, the Meters will attend at the Wharf or Granary to measure the whole of the Corn in bulk, or compute the quantity by average, as may be required by the Officers of this Revenue, when the Meters will certify in the Officer's book the quantity delivered as usual.

That a prime entry be passed for the full duties on the Corn. That the Corn be delivered from the importing vessel previously to being measured; that the packages be spitted and tallied by a Tide Waiter; that they be accompanied by a lighter note, and landed at an approved Sufferance Wharf, and kept there in charge of the Officers until meted in the presence of the Locker on the Station, under the Supervision of the Landing Surveyor.—B. M. 8th Dec., 1852.

DECLARATIONS may be made before Bench Officers, or a Justice of the Peace.—B. M. 15th and 29th Oct., 1831.

— on admission to office at outports, to be subscribed in the presence of the Collector and Controller.—B. M. 26th July, 1826.

— after 4 o'clock—officers at baggage warehouses allowed to administer.—B. M. 3rd June, 1836.

DEFICIENCIES on Goods in transit.—See p. 284.

DEPOSITS may be taken for the duty on trifling short entries, and the goods delivered.—B. O. 2nd July, 1818.

— for post entries of goods requiring immediate release, are to be made with the Warehousekeeper of the Queen's warehouse.—B. O. 31st March, 1819.

OSITS, continued :

- paid into the hands of the Receiver of Fines—the amount is to be stated in documents authorising the delivery of the goods.—B. O. 17th Feb., 1835. See also B. M. 15th Feb. and 26th May, 1849.
- are not in future required on bills of sight.—B. M. 18th March, 1851, and G. O. 1841.

PATCHES.—All packages addressed to Foreign Ministers, in charge of a messenger, which he may claim as containing Despatches, to be immediately delivered to him free of examination; but should the officers have reason to suspect such packages not to consist of Despatches, but to contain customable or prohibited articles, they are without delay to make a special representation to the Board, stating the particulars and ground of their suspicion.—G. O. 1841.

PRELIMINARY POWERS of Collectors and Comptrollers.—G. O. 20th Nov., 1841, 1842, 1843 and 1844.

PIES, Computation of.—Fractions of a penny less than a halfpenny to be rejected; but when they amount to or exceed that sum, an additional penny must be charged; but in making payments, all fractions are to be rejected.—G. O. 11th March, 1831.

- Over-payment of.—The merchant is to be apprised in writing, agreeably to a prescribed form, which is to be filled up in the office where the error may be discovered, and to be signed by the Principal of the Department.—G. O. 1841.

- Over-paid, or erroneously charged, cannot be repaid, unless claimed within three years.—8 and 9 Vict. cap. 86, s. 128.

PIES passed previously to Vessels reporting, not to be acted on, except for fresh butter, meat, poultry, green fruit, and vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th Feb., 1842.

- The Controller or his Clerk is to compute the amount of duty on the back of the bill, refigure the total amount on the face, and place his initials thereto in proof of having compared it with the warrant.—G. O. 1842.

- incorrect, to be returned to the Bench Officers for alteration and amendment.—B. M. 3rd May, 1823.

- Post—Merchants should not be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O. 3rd May, 1838.

ENTRIES, continued :

— should be passed for the station at which the vessel lies instead of for the wharf or place to which the goods may have to be borne, in order that they may be examined by the proper Officers previous to removal.—B. M. 16th Feb., 1848.

— Amendments of, for undervalued Goods, &c.—See p. 294, under "Officers."

— Date of, may be altered in the Warehousekeeper's office.—B. M. 22nd Aug., 1823.

FEEs.—Scale allowed to Clerks to Justices of the Peace in cases of prosecution under laws relating to the Customs or by order of the Board.—G. O. 1835.

FINES, for non-attendance of Officers and Clerks.—T. M. 9th May, 1820, and 16th June, 1836.

FRUIT AND VEGETABLES may be landed, with permission of the Landing Surveyor, during daylight, upon a deposit of 10% with the Receiver of Fines to cover duties; and a further sum with the Landing Surveyor to cover extra expenses.—B. M. 3rd Aug., 1844.

— from an Outport, under bond, may be delivered upon a prime entry, prior to the receipt of the dispatch.—B. M. 4th Sept., 1849; or on a warehousing entry and duty being paid on the gross weight ascertained by the Landing Officer.—B. M. 10th Nov., 1849.

GENERAL ORDERS—to be kept filed for public inspection.—B. O. 28th May, 1849.

GLASS, polished and silvered—when entered for exportation only, may be passed without removal from the cases upon the parties furnishing the Officers with the number of pieces and dimensions contained in each package.—B. M. 28th July, 1852.

GOODS FREE—Reports for—may be amended, on verbal application.—G. O. 1848. But amendments are not required, unless the excess or deficiency of the number of packages be considerable.

— When landed beyond the legal hours, the Landing Surveyor's attendance may be dispensed with.—G. O. 1848.

— An account of all Free Goods is to be taken in detail at landing by number, weight, measure, or value, according as such goods were rated heretofore. But in cases where the contents of each package shall be endorsed on the warrant; or, where the invoices are exhibited; or, where average weights, quantities or tare can be taken, the checking thereof, &c., may be con-

Goods FREE, continued :

fined to a portion of the packages, observing, that all packages are to undergo such a supervision as to guard against dutiable articles being fraudulently passed as Free Goods.—B. M. 2nd April, 1845.

- entered under a wrong denomination. The Bench officers may amend the warrant agreeably to the correct denomination, on the Landing Officers certifying that there is no objection.—B. M. 3 June, 1851.
- the weighing may be dispensed with, when the weight can be satisfactorily shown by the party passing the entry, stating in the warrant that the quantity entered agrees with the invoice, and comprises the whole on board the vessel; or, in cases where the goods can be tallied, stating the number of pieces and weight as per invoice, the officers being satisfied of the correctness of the same by the production of the invoice, if necessary. The Registrar is to insert the particulars in the Tide Waiter's order, with directions that he do not deliver the goods out of his charge without the sanction of the Landing Surveyor being entered in his official book.—G. O. 1848. See also 1845, 1846, and 8 and 9 Vict. cap. 86, s. 23.
- *Sundry Goods free of duty, and Goods subject to low rates of duty*, are allowed to be examined and passed overside from the Importing Vessel, under the superintendence of the Water Guard Department, and subject to the regulations and conditions laid down in the Minutes of 16th April and 19th May, last.—B. M. 17th Aug. and 10th Dec., 1852.
- Free Goods generally, except Valuable Goods, and articles liable to damage by being opened in the Vessel or on the Quay, may be delivered from 6 o'clock, A.M. until 6 o'clock, P.M., while there is sufficient light.—B. M. 27th Jan., 1852, (London only).
- *bonded*, are required to be carefully marked.—B. M. 28th Aug., 1844.
- *entered to be warehoused at the Legal Quays or Sufferance Wharves* are to be bonded or delivered for home use or exportation, within three days of landing, or sent to the Queen's warehouse.—B. O. 17th Oct., 1828.
- *Goods removed under Bond* without re-weighing or examination, being declared for home consumption only, are directed to be so entered at the port of arrival, and not allowed to be removed to another port, or exported, without the Board's special sanction.—G. O. 1848.

Goods, removed under Bond, continued :

- The date of re-weighing or re-examination to be inserted in future in the Dispatch Letter.—G. O. $\frac{14}{11}$.
- to be produced forthwith on arrival, and to be entered for duty or for re-warehousing.—G. O. $\frac{14}{11}$.
- Increase of weight on coffee, cocoa, and tea removed under bond, provided the quantity be small and there be no reason to suspect fraud, the duty thereon may be dispensed with.—B. M. 29th Oct. 1832; 14th March, 1835; and G. O. 27th June, 1848.
- removed to ports where a rate of duty different from that chargeable at the port of removal prevails, to be charged with the higher rate of duty, should deficiencies arise.—G. O. $\frac{96}{1847}$.
- Deficiencies in transit. The duties thereon to be paid at the port of arrival before certificate is issued to cancel the bond.—G. O. $\frac{14}{11}$ (1).
- Certificates to be transmitted to the principal Officers of the warehousing department, who are to give advice of their removal.—G. O. 23rd March, 1826.
- Officers at the port of importation to state in letters of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th Aug., 1831.
- Dispatch letters containing the particulars of goods removed under bond from one port to another, should be forwarded on the day the goods are delivered out of charge.—B. M. 26th July, 1821.
- consigned to different parties. A separate request note is to be required for the goods of each consignee, and a distinct Locker's order to be issued thereon; the dispatch letter to contain an abstract of the particulars of all the goods removed under each bond, and a detailed account of the goods consigned to each merchant to be enclosed, so that each sheet may be attached to its respective Warehousing Entry, and forwarded to the Landing Officers for re-examination of the goods at the port of destination.—G. O. $\frac{93}{1837}$.
- intended to be entered for home consumption, on arrival at the port of destination, may be delivered

(1) In cases where deficiencies are excessive, a certificate marked (A) is issued by the officers at the port of arrival, shewing that the duty has not been paid—and the officers at the port of removal are to call upon the bonders to pay the same, reporting the result to the Board. But where deficiencies are not excessive a certificate marked (B) is to be issued to the effect that the duty will be charged at the port of arrival.—G. O. $\frac{78}{1837}$.

GOODS removed under Bond, continued:

without re-weighing, upon payment of duty according to dispatch account.—T. O. 18th March, 1826.

- warehousing entry may be dispensed with, when duties are paid immediately on arrival, the goods being deemed to be constructively warehoused.—B. M. 12th May, 1832. See 13 and 14 Vict. cap. 95, s. 25.

- shipped under warehousing regulations, and lost at sea *in transitu*, are to be considered as satisfactorily accounted for, and the bond cannot be enforced.—T. O. 24th Feb., 1832.

- Time for re-warehousing, or payment of duty, limited as under. When removed—

By land-carriage, stage-coach, or railway, 10 days.

„ other description of wheel carriage, 14 days.

„ inland navigation 1 month.

„ steam-vessel 14 days.

„ sailing ditto not exceeding 1 month.

Parties removing goods to specify their intended mode of conveyance.—B. M. 20th Nov., 1840.

- *for Naval Officers in Commission*.—The Board have had under consideration the practice observed on the removal of Goods from the Bonded Warehouses for the purpose of being shipped duty free, for officers serving on board H.M. ships—and are of opinion that the following Regulations should be adopted, viz. :—

That a copy of the Treasury Order allowing a shipment of stores should, as at present, be forwarded to the Port at which the shipment is to be effected.

That the full particulars of the articles enumerated in the Request and Bond Notes, and the purposes to which they are to be applied, should be inserted in the Letter of Advice.

That the articles forwarded to the Port should, as in the case of ordinary removal under Bond, be addressed to the Collector and Controller, and delivered into the custody of the proper officer of Customs, who, after examination and ascertaining the deficiencies (if any) in transit, should see the Goods put on board the vessels and obtain from the Commander, or, in his absence from the first Lieutenant, or the Lieutenant of the watch, a receipt for the same.—B.M. 30th Sept., 1850

- *Exciseable*, when delivered to ambassadors free of duty should always be accompanied by a Customs' or Inland Revenue Officer.—B. M. 27th Jan., 1837.

- entitled to drawback, not to be delivered until certificate of repayment of drawback be produced.—B. O. 10th Dec., 1825.

Goods, exciseable, continued :

- *seized by Officers of Customs*, to be proceeded against for the recovery of penalties by the Board of Inland Revenue.—B. M. 2nd Sept., 1830.
- *falsely imported under the privilege of Ambassadors*, are to be seized, in the name of the Landing Surveyor, and the proceeds, after condemnation, placed at the disposal of the Crown.—B. O. 29th Oct., 1829.
- *Seized*.—Regulations as to condemnation of.—B. O. 16th February, 1839. Disposal of.—B. M. 21st May, 1831, and 19th November, 1833. To be marked at the time of seizure, in order to preserve their identity.—B. M. 6th Jan., 1830.
- Landing Surveyors to be held responsible for the safe custody of, in Queen's warehouse and other places of security.—B. M. 16th Aug., 1834.
- *sold at Sales*.—The catalogue to describe correctly, whether in gross or net weight. And in the former case, biddings to be at "per cwt." or "per lb."; but in the latter case, as "at all."—B. M. 7th Jan., 1843.
- Value thereof to be stated.—B. M. 10th Jan., 1815.
- *Rummage*.—Regulations for sale of.—B. M. 13th Feb. 1838.
- *Overtime*.—To be disposed of for home consumption, or exportation.—T. O. 15th Oct., 1819.
- *detained for Undervalues*.—Officers to inform the Board of their value; and, when so, that the articles are of a perishable nature.—B. M. 10th April, 1821. Regulations respecting.—B. M. 23rd August, 1826; 27th June, 1829; 21st Feb., 1833; and 14th May, 1832. How proceeds are to be divided.—B. M. 27th March, 1822. Prior to the entry being amended, one of the bills must be signed by the officer, in proof of the approval of value.—B. M. 20th Aug., 1830.
- Officers are without delay to acquaint the Merchants or other interested parties, to what extent they consider the goods have been undervalued.—G. O. 1831.—*See also amendment of Entries for undervalued Goods at p. 294, under "Officers."*
- The Landing Surveyors are at the time to apprise parties of the detention of their goods; and, if application be not made within two months, the circumstances are to be reported to the Board for farther directions.—B. O. 18th April, 1850.

ODS, continued:

- *left on board for Ships' use when clearing*—if afterwards required to be unshipped, a Tide Waiter may be sent on board for the purpose of discharging them, upon the order of a Landing Waiter, at the merchant's expense (the money for which is to be deposited with the Tide Surveyor).—B. O. 13th April, 1820.
- *from British India*, by the Peninsular and Oriental Steam Packet Company, *vid Egypt*, may be admitted as of and from a British Possession, on a declaration being made by the master that the goods were received from the British vessel (inserting the name of the ship and master) from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.
- *Returned British Goods*, viz., (whole or in shooks) Bread, Berthing Boards, Medicine Chests, and Caboozes may be delivered duty-free, they being first duly examined by the Landing Surveyor at the Station and a declaration made before that officer that they are of British Manufacture, or with respect to the Berthing Boards, that the duty has been paid thereon.—B. M. 11th Feb., 1852. (London and Liverpool).
- *for two or more Ports*.—The due landing of such cargo as may be landed at the first port of arrival, to be certified on the manifest, for the information of the Officers at the next port of destination, who are to forward a certificate to the first port.—G. O. 7th Dec., 1824.
- *entered by Prime Duty-paid Warrant*, a subsequent warehousing entry may not be availed of, without the previous sanction of the Board.—B. O. 17th April, 1850.
- *for exportation from the Warehouses*.—Sugar, spirits, coffee, cocoa, and all articles to which different rates of duty attach, may be described in the bond under their general description, the security to be taken being double the amount of the highest duty on the article.—B. M. 17th July, 1850.
- Upon the exportation of any wines *bottled in the United Kingdom*, such fact is to be stated in the cocket accompanying the same.—B. M. 21st Aug., 1834.
- *Accounts inwards for the Warehousekeeper* may be taken by the Searchers, with their examination outwards, when vessels are contiguous. When packages exceed 100, the Surveyor may exercise a discretionary power as to the number for examination.—B. M. 17th Feb., 1844.

GREASE. See *Butter damaged.*

GUN STOCKS—for the *Ordnance authorities*—to be delivered by tale, and the weights afterwards ascertained from the Tower.—B. O. 17th December, 1849.

HOUSES, constructed in Bond for Exportation—regulations respecting.—B. O. 2nd Nov., 1840; 9th Jan., 1841.

JERQUEE's Report Book should contain the names of all vessels arriving, whether in ballast or with cargo; and the tide surveyors who rummage the vessels should report the result to that officer.—G. O. $\frac{16}{17\frac{1}{2}}$.

LEECHES, arriving too late to be regularly entered and landed at the legal quays, are to be taken to the respective baggage warehouses, there examined and delivered under the same regulations as poultry.—B. M. 5th December, 1840.

LETTERS.—When Letters are received from the General Post Office supposed to contain articles liable to duty, the same shall be delivered to the Warehouse Officers, who are to proceed with the examination; and in the event of any article being found therein, the duty upon which shall not exceed five shillings, the Letter and its contents are to be delivered to the party, if in attendance, upon payment of the duty and the postage, if any be marked thereon. If the party is not in attendance, the Letter is to be returned to the Post Office to be forwarded to its address, the party being apprised that the goods will be delivered on payment of the duty. In the event of the letters containing articles liable to duty exceeding five shillings, the Officers are to detain the same for the Board's directions.—B. M. 3rd Dec. 1840.

— **SHIP LETTERS.**—*Owners, Charterers, Consignees, & Shippers of Goods* on board inward-bound vessels, after payment to the Post Office of all Ship-Letter gratuities due to masters of vessels, shall have their Letters free when delivered at the port of the ship's arrival; and when at any other place in the United Kingdom, on payment of the pre-paid rate of postage due upon Island Letters, or on payment of the colonial rates of postage chargeable from the port of arrival to the place of delivery, provided the Letters brought to any one such person, shall not collectively exceed 6 oz. in weight (except from Ceylon, the Mauritius, the East Indies, or the Cape of Good Hope, when they may be 20 oz. in weight), the owner, charterer, or consignee being described as such on the address and superscription:

LETTERS, continued:

and in the case of owners, shippers, or consignees of goods, when it shall appear by the ship's manifest that they have goods on board the vessel. Also the persons hereby exempted shall be entitled to have their Letters before the master delivers the other Letters to the Post Office.—3 and 4 Vict. cap. 96, s. 35.

— *Every master of a Vessel outward bound* shall receive on board every post Letter bag tendered for conveyance, and shall deliver such at the port or place of his destination, without delay; and *every master of a vessel inward bound* shall cause all Letters on board his vessel (excepting those belonging to owners, &c., within the prescribed weights) to be collected and enclosed in some bag or other envelope, to be sealed with his seal and addressed to any of her Majesty's deputy postmasters; that they may be in readiness to send on shore by his own boat, the pilot-boat, or any other convenient means, and delivered at the first regular Post Office that may be communicated with. And, at the regular port or place where the vessel shall report, he shall sign the following declaration in the presence of the person authorised by the Postmaster General at such place, who shall also sign the same, viz. :—

“I, ———, commander of the ———, arriving from ———, do, as required by law, solemnly declare that I have, to the best of my knowledge and belief, delivered, or caused to be delivered, to the Post Office, every Letter, bag, package, or parcel of Letters that were on board the ———, except such Letters as are exempt by law.”

And no Officer of Customs shall permit such vessel to report until this declaration be made and produced; and no vessel shall be permitted by any Officer to break bulk or make entry in any port of the British dominions, until all Letters on board shall be delivered to the Post Office, where posts exist, except such Letters, commissions, and other matters and things as are exempted by the Post Office Acts from the exclusive privilege of the Postmaster General.

The principal Officers of Customs at each port shall search every vessel for Letters which may be on board contrary to the Post Office Acts; and may seize all such Letters, and forward them to the nearest Post Office, the Officer so seizing to be entitled to a moiety of the penalties. And an Officer finding a Letter superscribed as the Letter of an owner, &c., exceeding the limited weight, shall seize so many of the Letters as

LETTERS, continued :

shall reduce the remainder within the proper weight, and take the same to the nearest Post Office; and the Postmaster shall pay to the Officer any sum that the Postmaster General, with the consent of the Lords of the Treasury, may think fit, not exceeding 2s. 6d. for every post Letter so seized.

And, to encourage the conveyance of Letters by vessels not being Post Office packets, the Postmaster-General may allow to the masters of such, on Letters and Newspapers conveyed for the Post Office *between places within the United Kingdom*, after the rate of 2s. 6d. per hundred; also for each letter conveyed for the Post Office *from the United Kingdom to places beyond the sea*; or, for each letter brought into the United Kingdom, and delivered at the Post Office of the first port communicated with, a sum not exceeding twopence for each letter.

— Upon every printed Newspaper, foreign or colonial, brought into the United Kingdom, or conveyed for the Post Office from the United Kingdom, to places out of the same, in respect of which no gratuity is hereinbefore authorised to be allowed, the Postmaster-General may grant a sum not exceeding 1d.—3 and 4 Vict., cap. 96, s. 52.

— PENALTIES.—Every master of a Vessel outward-bound, who shall refuse to take a Post Letter-bag, tendered to him for conveyance by an Officer of the Post Office, shall forfeit 200l.

—..... Who shall open a sealed Letter-bag, entrusted to him for conveyance, shall forfeit 200l.

—..... Who shall take out of a Letter-bag, entrusted to him for conveyance, any letter or other thing, shall forfeit 200l.

—..... Who shall not duly deliver a Letter-bag with the contents at the Post Office, without wilful or unavoidable delay on his arrival, shall forfeit 200l.

—..... Who shall refuse, or wilfully neglect, to make declaration of having delivered his Ship's Letters to the Post Office, shall forfeit 50l.

—..... (Having been unable to send his Letters ashore previous to arrival at the port where he reports) who shall break bulk, or make entry, before all Letters have been sent to the Post Office, shall forfeit 200l.

LETTERS, continued :

- Or any other person on board a ship liable to the performance of quarantine, who shall neglect or refuse to deliver to the person appointed to superintend the quarantine all Letters in his possession, shall forfeit 20*l*.
- *Every Collector, Controller, or Officer of Customs* required to prohibit vessels reporting, until the requisites of the Act have been complied with, who permits a vessel to report without, shall forfeit 50*l*.
- *Every person* entrusted by the master of a vessel with Letters to bring on shore, who shall break the seal, or wilfully open the same, shall forfeit 20*l*.—1 Vict., cap. 36, s. 6; and 3 and 4 Vict., cap. 96.
- *The master of a vessel inward-bound, or one of the officers, one of the crew, or a passenger thereof*, who shall retain in his possession, after the master shall have sent any part of his Ship's Letters to the Post Office, any Letter not exempted from the privilege of the Postmaster-General, shall forfeit for every letter 5*l*. And whether the Letter be in the baggage, on the person, or otherwise in the custody of the offender, it shall be held to be in his possession; and every person who shall detain any such Letter after demand made, either by the officer of Customs, or by a person authorised by the Postmaster-general to demand Ships' Letter, shall forfeit for every letter 10*l*.—1 Vict., cap. 36, s. 3.
- Who shall, with intent to evade any duty of postage, falsely superscribe a Letter as being the owner, charterer, or consignee, of a vessel conveying the same; or as owner, consignee, or shipper of goods borne by such vessel, shall for every such offence forfeit 10*l*.—1 Vict., cap. 36, s. 4.
- and PETITIONS missed, the Secretary to be apprised of.—B. M. 19th March, 1828.
- Official, for the Post Office, are to be directed to the Secretary, not to the Postmaster-General, and superscribed "*Immediate*,"—B. M. 9th July, 1842.

LICENSES for VESSELS or BOATS, not exceeding 170 tons.—Regulations governing the issue of.—G. O. 1117.

LIGHT DUES.—Previously to clearing vessels outwards, the officers are to require the production of certificates of payment of Light Dues.—G. O. 1117.

MEDITERRANEAN PASSES.—Enactment repealed.—12 and 13 Vict. cap. 90, s. 28.

MERCHANDISE may neither be imported nor exported in convict ships or transports, unless accompanied by proprietors, who may be provided with a passage on board such vessels.—T. O. 27th March, 1821.

NUTMEGS may be blended and repacked on a request being made to the Controller of Accounts.—B. O. 25th Aug. 1851, No. 386.

OFFICERS OF CUSTOMS.—Collectors and Controllers, when called upon to report on the qualifications of persons nominated to offices, are to transmit to the Board, answers on the points embraced in G. O.—*r14v*.

— are not liable to serve parochial or other local offices, nor any jury or inquest.—8 and 9 Vict., cap. 85, s. 12.

— conduct, efficiency, and general regulations respecting.—G. O. 5th Dec., 1832.

— Instructions are to be delivered to their successors in office.—G. O.—*r14v*.

— not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808; nor at the Customs' Sales.—G. O. 10th May, 1848.

— may, at the discretion of the Board, be removed to any port in the United Kingdom.—T. O. 18th Sept., and G. O. 16th Oct., 1823.

— *Attendance, Fines, &c., regulations affecting.*—B. M. 8th, 22nd, and 29th July, 1831; 12th Dec., 1833; 30th April, 16th June, and 23rd July, 1836. See also p. 45 for Attendance at the bonding premises.

— *Age of Admission into the Service.*—In-door Officers and Clerks shall not be under eighteen years of age, nor more than forty: but Clerks who do not give security will be admitted at the age of sixteen. Out-door Officers shall not be admitted under twenty-one nor above thirty years of age.—G. O. 18th Feb. 1820; and 7th March, 1822.

— *Salaries.*—Regulations regarding, on removal, suspension, &c.—G. O. *r14v*.

— to be stopped when queries are outstanding, agreeably to the printed instructions.—G. O. 8th May, 1849.

— Sick notes from, to state the nature of their complaints, places of residence; and to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th Oct., 1825.

— are required, when practicable, to report upon papers referred to them, on the day on which they are received, or the following day, and on no pretence is a report to

OFFICERS, continued:

- be delayed beyond three days, without special reason being assigned.—B. M. 14th June, 1822.
- When reporting upon any application for the admission of tobacco, segars or snuffs brought to this country by passengers in their baggage, and consequently neither manifested nor reported, to state distinctly whether the proprietors or their agents acknowledge, previously to the examination of the packages, that tobacco, cigars or snuff was contained therein; the officers will also state whether they are satisfied that there was no intention to evade payment of the duty.—B. O. 30th Sept., 1850.
 - are required to deposit their books daily at the office from whence they issue.—B. O. 23rd Dec., 1817.
 - are to note in their blue books, certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.
 - are not to withhold any proper information respecting seizures, on application being made by parties interested.—G. O. 29th Nov., 1817; and are to furnish the owner of the goods when he is known, or his agent, with a written notice specifying the grounds of detention.—G. O. 11th.
 - are allowed to participate in fines in those cases only in which they may have discovered an infraction of the law; or rather where merit may be due to them in the detection of an illegal act.—G. O. 11th.
 - becoming insolvent or bankrupt, will be considered, *ipso facto*, superseded.—G. O. 11th.
 - in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th Oct., 1820.
 - are to note in the landing books the particular packages opened and examined by them.—G. O. 11th.
 - upon the transmission of any official box or parcel, the Collector or Controller is to write on the outside, the name of the port and the sum agreed upon for carriage; but if the agreement cannot be made other than to an intermediate place, such as a railway station, the charge to that place is to be stated.—G. O. 11th.
 - *Landing Waiters* appointed to weigh goods, sorted and lotted in the warehouses (such as sugar, rice, &c.), are directed to apply to the Registrar for the *Tally Book* that the number of packages brought to scale may be compared therewith, and all discrepancies noted without delay.—2nd July, 1851.

OFFICERS, LANDING WAITERS, continued :

- In case of deficiency of goods reported, are to require an explanation from the master as to whether the missing packages arrived in the ship; and if it should appear that the 'Report' was erroneous and the master fail to apply for amendment thereof, *within a very limited period*, the Officer is to bring the matter under the notice of the Board.—B. M. 27th March, 1850.
- *Landing Surveyors* are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.
- are occasionally to select packages for re-weighing from those put into warehouse, as a check upon the Landing Waiter.—B. O. 2nd Feb., 1833.
- attendance at the landing of cargoes of free goods in bulk beyond the legal hours is dispensed with.—G. O. 1844.
- to have custody of deposit monies received from merchants for the attendance of Officers beyond the legal hours.—B. M. 21th June, 1837.
- are empowered at this port, and at the several packet ports, to allow amendment of Entries on Goods detained for undervalue when the difference of duty does not exceed 10s.; when it does exceed 10s., and not 20s., if the extent of undervaluation be not greater than 50 per cent.; and when the amount of duty does not exceed 10s. in cases of Goods entered under a wrong denomination, or omitted to be specified in the proper entry, B. M. 8th Dec., 1851. Collectors and Controllers may permit the delivery duty free of British returned Goods for which a Bill of Store cannot be taken out, provided the value does not exceed £50;—and of books and plate on which no drawback has been received on being taken by the parties from this country. Also of paintings and drawings executed by parties for their amusement, being for private use.—G. O. 1844.
- *Tide Surveyors*.—The Board desire it to be distinctly understood that it is not only the duties on the goods forming the cargo, but also the place whence the vessel comes, which should govern the Tide Surveyor in the boarding of Officers; and that, as a general rule, vessels from North America should be doubly boarded on arrival, one Officer being withdrawn so soon as the vessel can be sufficiently rummaged to enable the Tide Surveyor to satisfy himself that no contraband goods are on board; the exception to the rule to be at the discretion of the Tide Surveyor.—G. O. 1847.

OFFICERS, TIDE SURVEYORS continued :

- are to superintend the landing of foreign cattle and live stock that may arrive during the legal hours, or before and after the legal hours, and to make the usual return of the number landed, to the registrar of the station.—B. M. 10th July, 1851.
- visits to Tide Waiters boarded, to be frequent and irregular, at all hours of the night ; special visitations to be ordered by the Collector and Controller at least four times a quarter, and a quarterly return forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O. 1147, 1148, and 1149.
- at outports to note the hour as well as the day of entry in Tide Waiters' boarding bills.—G. O. 1147.
- to deliver the Tidewaiter's books direct to the Jerquer.—G. O. 1147.
- *Tide Waiters* not to be withdrawn from their proper duty to act in the landing department.—G. O. 1147.
- *Notes* to be annexed to the blue books, and delivered to be jerqued with the other documents.
- and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a Superior Officer had been present, or had given such information as may have led to the seizures being made.—G. O. 1147.
- *Tide Waiters' Tallies.* Under the regulations laid down in the B. O., 24th June, 1851, the Landing Waiter, when appointed to a ship, is furnished by the Registrar with the Tide Waiter's account of the number of packages delivered from that ship, with particulars of any excess or deficiency of Report, and whether any packages have been put under step by the Tide Waiter, that he may compare the quantities with the number brought forward to the scale.
- books and tallies to be compared by the Landing Surveyor as often as practicable with those of the dock companies.—B. O. 17th Jan., 1850. A uniformity in keeping the tallies is also required.—B. O. 19th Feb., 1850.
- boarded on vessels which are allowed to discharge their cargoes before and after the legal hours, to be remunerated at the rate of 6d. per hour.—G. O. 1147.

OFFICERS, TIDE WAITERS continued:

- employed on the application of the Merchant in weighing bulk goods overtime, to be paid one shilling per hour.—B. O. 21st Sept., 1850, No. 813.
- *Lockers* acting as Landing Waiters to be paid three shillings per hour for overtime attendance.—B. O. 19th Dec., 1850.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th Sept., 1846.
- are directed to secure the attendance of an Excise Officer before they enter houses or other places in search of private stills.—G. O. 1847.
- *Special or extra Services*.—Applications for remuneration for special or extra services are to be made immediately upon the termination of each quarter, and controlled without delay, that the list may be transmitted to the Treasury within four weeks from the end of the quarter; and any cases upon which queries may arise likely to retard the list beyond this period to be submitted in a supplementary list.—G. O. 1847.
- *AND CLERKS' Travelling Expenses*, regulations affecting G. O. 1847, 1848, and 1847.
- *Subsistence Allowance and Regulations*.—Applications for, are to be made, at or before the end of the quarter in which the removal takes place.—B. M. 31st Jan., 1833; 1st Jan., 1834; G. O. 11th Oct., 1842; and 1847 and 1847.
- *Securities*.—Scale of, for the out-door department.—B. M. 10th Jan., 1833.
- OILS ESSENTIAL**—packages of—are to be examined immediately they reach the Drug Floor; or, if landed too late in the day, the first thing on the following morning. The officers being at liberty to place such marks thereon for identification, and to require that they be deposited apart from all other goods until examined.—B. O. 23rd April, 1851.
- ORANGES AND LEMONS**.—Measurement regulations.—G. O. 19th May, 1830; 3rd Sept., 1840; and 1847.
- *Measurement of*. When the packages are all of the same import mark, class and description, the average may be shown as follows, provided the excessive difference in

ORANGES, continued:

either dimension does not exceed one inch; but when exceeding one inch the higher rate of duty to be chargeable.—B. O. 10th Jan., 1852, No. 553; viz. :—

Boxes.	in.	in.	in.	
1 . .	36	× 14	× 10	= 5040
1 . .	36	× 14	× 10	= 5040
1 . .	36	× 14	× 9	= 4536
1 . .	36	× 14	× 10	= 5040
1 . .	36	× 14	× 10	= 5040
1 . .	36	× 14	× 10	= 4536
				6)29232
				4872 average.
				5000
				128

— *Damaged* and entered at the *ad valorem* duty, regulations as to sale, prices, &c.—B. O. 27th Feb., 1843.

ORDNANCE STORES, in *Packages*.—When not practicable or convenient to examine them on board the lighter, they may be examined on landing by the Surveyor.—B. O. 17th Dec., 1849.

PACKAGES containing letters to be immediately forwarded to the Post Office.

— returned empty. See *Barrels, &c.*, at p. 276.

— for the Public Offices—addressed to the Lords of the Treasury or Admiralty; the Secretaries of State for Foreign, Home, or Colonial Affairs; the Postmaster-general; the President or Secretaries of the Board of Trade; the Commander-in-Chief; or the Commissioners of Audit are to be immediately forwarded to their destination, accompanied by a Landing Waiter for examination: Packages addressed to other Public Offices are to be landed and immediately forwarded to the Queen's Warehouse, that the usual notice of arrival may be given by the Officer there, to the department where such package may be addressed.—B. M. 9th Jan. 1846, and B. O. 14th Sept. 1850, No. 590.

— addressed to the East India Company—are sent in charge of a weigher, it being usual for the Company's Secretary to apply at the Custom House for the attendance of an examining Officer.

— Customs' Officers to pay freight and Dock Charges if demanded, claiming the amounts accordingly, and in case they be refused, the package to be re-deposited in the Dock Warehouse on the following day.—B. O. 18th March, 1851, No. 524.

PACKAGES, continued :

- Officers to apprise the Board of any instance of such Packages being detained by the dock companies for freight.—B. O. 15th Oct., 1849.
- *Empty*.—All empty packages shall be put aside and not be delivered by the Tidewaiter from the vessel until the entire, or that portion of the cargo, to which they may belong, shall have been delivered at the station.—B. O. 22nd Oct., 1851, No. 46.

PASSPORTS.—The penalties to which British subjects, not having provided themselves with a Passport from a Portuguese authority, are liable on their arrival from England at the Islands of Madeira and the Azores, are a fine of 12 milrees (a little more than 2*l.* sterling), and confinement in the common jail during three weeks.—G. O. 30th Jan., 1841.

PAYMENTS—In making payments of the Crown's Moneys all fractions of a penny to be rejected.—G. O. 11th March, 1831.

POTATOES, foreign, may be landed at Sufferance Wharves before and after the legal hours on certain conditions specified in B. M. 13th Dec., 1850.

PRICKING NOTES.—The Searchers at this port are authorised to give credit until the following morning for the pricking notes for wine entered for exportation on board steam vessels. B. M., 22nd Nov., 1850, and 4th June, 1851.

QUARANTINE.—Vessels from the Mediterranean and the Levant, not furnished with Consular Bills of Health, to be detained. G. O. 1117.

— Regulations and instructions for Pilots regarding.—G. O. 1117.

REGISTRARS at the several Docks are to act as Landing Surveyors upon emergencies.—B. M. 6th Dec., 1842.

REGISTRY OF SHIPS, &c.—*What deemed to be a British Ship.*—No ship shall be admitted to be a British ship unless duly registered and navigated as such; and every British registered ship (so long as the registry of such ship shall be in force, or the certificate of such registry retained for the use of such ship) shall be navigated during the whole of every voyage in every part of the world by a master who is a British subject, and by a crew whereof three-fourths at least are British seamen; and if such ship be employed in a coasting voyage from one part of the United Kingdom to

REGISTRY OF SHIPS, continued:

another, or in a voyage between the United Kingdom and the islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said islands to another of them, or be employed in fishing on the coasts, then the whole of the crew shall be British seamen. But if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's charter for the navigation of any British Ship, or if such proportion be destroyed during the voyage by any unavoidable circumstance, and the master of such ship make proof of the truth of such facts, the same shall be deemed to be duly navigated; provided that every British Ship (except such as are required to be wholly navigated by British seamen) which shall be navigated by one British seaman for every 20 tons of the burthen of such Ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew.—12 and 13 Vict., cap. 29, s. 7.

— *What Persons deemed to be British Seamen.*—No person shall be deemed to be a British Seamen, or to be duly qualified to be master of a British vessel, except persons of one of the following classes; (that is to say), natural born subjects of her Majesty; persons naturalized by any Act of Parliament, or by any Act of the Legislature, or proper legislative authority of one of the British Possessions, or made denizens by letters of denization; persons who have become British subjects and taken the oath of allegiance to her Majesty; Asiatic sailors or Lascars, being natives of places within the limits of the charter of the East India Company; and persons who have served on board any of her Majesty's Ships of war, in time of war, for the space of 3 years.—S. 8.

— *Proportion of Seamen may be altered by Proclamation.*—If her Majesty shall at any time by her royal proclamation declare that the proportion of British seamen, necessary to the due navigation of British Ships, shall be less than the proportion required by this Act, every British Ship navigated with the proportion of British seamen required by such proclamation shall be deemed to be duly navigated, so long as such proclamation shall remain in force.—S. 9.

— *Who may be Owners of British Vessels.*—All natural born subjects of her Majesty, all persons made deni-

REGISTRY OF SHIPS, continued:

zens by letters of denization, all persons naturalised by or under any Act of Parliament, or by or under any Act or Ordinance of the Legislature, or proper legislative authority of any of the British Possessions in Asia, Africa, or America, and all persons authorised by or under any such Act or Ordinance to hold shares in British shipping, shall, on taking the oath of allegiance to her Majesty, her heir and successor, be deemed to be duly qualified to be owners or part owners of British-registered vessels.—S. 17.

— *Form of Certificate of Registry.*—"This is to certify, that (*here insert the names, occupations, and residences of the subscribing Owners*), having made and subscribed the declaration required by Law, and having declared that (*he or they*), together with (*names, occupations, and residence of non-subscribing Owners*), is (*or are*) sole Owner (*or Owners*) in the proportion specified on the back hereof of the ship or vessel called the (*Ship's name*) of (*place to which the vessel belongs*), which is of the burthen of (*number of tons*), and whereof (*Master's name*) is master, and that the said ship or vessel was (*when and where built, or condemned as prize, referring to Builder's Certificate, Judge's Certificate, or Certificate of last Registry, then delivered up to be cancelled, or (if the vessel was Foreign built, and the time and place of building not known,) was Foreign*, and that he or they did not know the time or place of building, and (*name and employment of Surveying Officer*), having certified to us that the said ship or vessel has (*number*) decks and masts (*number*), that her length from the inner part of the main stem to the fore part of the sternpost aloft, is (feet tenths), her breadth in midships is (feet tenths), her depth in hold at midships is (feet tenths), that she is (*how rigged*) rigged with a (*standing or running*) bowsprit, is (*description of stern*) sterned, (*carvel or clincher*) built, has (*whether any or not*), gallery, and (*kind of head, if any*), head, that the framework and planking (*or plating*) is (*state whether of wood or iron*), and that she is (*state whether a sailing vessel or a steamer, and if a steamer, state whether propelled by paddle wheels or screw propellers*); and the said subscribing Owners having consented and agreed to the above description, and having caused sufficient security to be given as required by Law, the said ship or vessel called (*name*), has been duly registered at the Port of

REGISTRY OF SHIPS, continued:

(*name of Port*). Certified under our hands at the Custom House in the said port of (*name of port*) this (*date*) day of (*name of Month*), in the year (*words at length*).

(*Signed*) _____ Collector.

(*Signed*) _____ Comptroller.

And on the back of such Certificate of Registry there shall be an account of the Parts or Shares held by each of the Owners mentioned and described in such Certificate, in the form and manner following:—

Names of the several Owners within mentioned.	Names of sixty-fourth Shares held by each owner.
(<i>Name</i>)	<i>Thirty-two.</i>
(<i>Name</i>)	<i>Sixteen.</i>
(<i>Name</i>)	<i>Eight.</i>
(<i>Name</i>)	<i>Eight.</i>

(*Signed*) _____ Comptroller.

(*Signed*) _____ Collector.

12 & 13 Vict., Cap. 29, S. 18.

— *Form of Declaration.*—I, A. B., of (*place of residence and occupation*), do truly declare. that the ship or vessel (*name*), of (*Port or place*), whereof (*Master's name*) is at present Master, being (*kind of build, burthen, et cetera, as described in the Certificate of the Surveying Officer*), was (*when and where built*), or (*if the vessel be Foreign built, and the Owner does not know when and where she was built*), that the said vessel is Foreign built, and that I do not know the time and place of her building, and that I, the said A. B., (*and the other Owners' names and occupations, if any, and where they respectively reside,*) am (*or are*) sole Owner (*or Owners*) of the said vessel, and that no other person or persons whatever hath or have any right, title, interest, share, or property therein or thereto; and that I, the said A. B., (*and the said other Owners, if any,*) am (*or are*) truly and *bona fide* a subject (*or subjects*) of Great Britain, and that I, the said A. B., have not (nor have any of the other Owners, to the best of my knowledge and belief,) taken the

REGISTRY OF SHIPS, continued :

Oath of Allegiance to any Foreign State whatever, (*except under the terms of some capitulation, describing the particulars thereof,*) or that since my taking (or his or their taking) the Oath of Allegiance to (*naming the Foreign States respectively to which he or any of the said Owners shall have taken the same*) I have (or he or they hath or have) become a denizen (or denizens, or naturalized subject or subjects,) *as the case may be,*) of the United Kingdom of Great Britain and Ireland, by Her Majesty's letters patent (or by an Act of Parliament, or by or under or by virtue of an Act or Ordinance of the Legislature of ———, or have been authorised by an Act or Ordinance of the Legislature of ——— to hold shares in British Shipping within the said Colony, and since the passing of such Act or Ordinance I have (or he or they hath or have) taken the Oath of Allegiance to Her Majesty Queen Victoria (*naming the times when such letters of denisation have been granted respectively, or the year or years in which such Act or Acts of Naturalization, or such Colonial Acts or Ordinances, have passed respectively,*) and that no Foreigner, directly or indirectly, hath any share or part interest in the said ship or vessel. Provided always, that if it shall become necessary, to register any ship or vessel belonging to any Corporate body in the United Kingdom, the following declaration, in lieu of the declaration hereinbefore directed, shall be made and subscribed by the Secretary or other proper Officer of such Corporate body; (that is to say,) I, A. B., Secretary or Officer of (*name of company or corporation*), do truly declare, that the ship or vessel (*name*), of (*Port*), whereof (*Master's name*), is at present Master, being (*kind of build, burthen, &c., as described in the Certificate of the Surveying Officer*), was (*when and where built, or, if prize, or forfeited, capture and condemnation as such*), or (*if the vessel be Foreign built, and that such Secretary or Officer does not know when and where built*), that the same vessel is Foreign built, and that I do not know the time and place of the building, and that the same doth wholly and truly belong to (*name the company or corporation*).—S. 19.

- The Board deeming it very important that in all cases where foreign-built vessels shall be registered under the provisions of the foregoing act, the place at which they may have been built, should, as far as practicable, be recorded, and being of opinion that the form of

REGISTRY OF SHIPS, continued :

declaration prescribed by the 19th section of the said Act requires that the owners shall, if in possession of the fact, declare to the place at which the vessel may have been built,—the Board direct that parties about to subscribe to the said declaration be required to declare the place in which the vessel may have been built; but when the place cannot be ascertained, a note to that effect, together with the best information that can be obtained upon the subject, is to be inserted in the margin of the book of registry.—G. O. 1117.

- Before any foreign-built vessel shall be registered as British, the owner must state in writing to the chief Officers of the Port at which the vessel is intended to be registered, the foreign name of such vessel, which must be inserted in the declaration, and also in the Certificate of Registry.—13 & 14 Vict., cap. 95, sec. 20.

- All Foreign Ships when clear of cargo or ballast are to be admeasured, whenever practicable, in the same manner as British ships requiring to be registered, that is, according to the rule prescribed by the 16th section of the Registry Act. In cases where that mode cannot be adopted, and it may be necessary to resort to the rule laid down in the 19th section, the cause must be stated in the Certificate of Admeasurement. The mode of taking the depth under the 19th section, "down the pump-well to the skin," must be without deduction, in conformity with the existing practice in London. The certificate of admeasurement must express under which section of the Act (the 16th or 19th) the admeasurement took place, and the particulars of the dimensions taken.—G. O. 1117.

- On re-registering vessels that have been sold by the first Mortgagee, the Attorney and Solicitor General have given their opinions: "That the Registering Officers are bound to carry forward, or continue on the Certificate of Registry, endorsements of unsatisfied Mortgagees once recorded, until they are discharged, whether they be first, second, or other incumbrances; and, that any second or subsequent Mortgagee might, if he sustain damage by the omission, maintain an action against the Registering Officers."—G. O. 1117.

- Applications of Owners of Vessels under 15 Tons burthen to have the Vessels registered should not be refused provided they are willing to enter into the minimum security required by the 23rd section of the Registry Act.—G. O. 1117.

RE-PACKING REGULATIONS.—The practise of re-packing certain goods in the bonded warehouses, under the Act 8 & 9 Vict. cap. 91, s. 35⁽¹⁾, is as follows :—

1st. That on a written request of the merchant being made to the warehousekeeper, he do enter the necessary particulars in a blue-book, to be called a Re-packing Book, and apply to the Landing Surveyor to appoint a Landing Waiter to attend to the re-packing, which is to take place *only once*.

2nd. That the Landing Waiter do tare and weigh the repacked packages, number each progressively, and mark thereon the weight, with the mark, number, and weight of the original package, and insert the same in the re-packing book, as well as in the Lockers' Books, discharging the entry made therein at the time of landing, according to the extent of the alteration.

3rd. That the re-packing book be then returned to the warehousing department, where the particulars are to be recorded in the Registers, deducting from the original entry the total number of packages which have been re-packed, with the net weight of the new ones, charging the duty upon the relative proportion of the deficiency on such portion of the goods as may be cleared for home use, carrying the same to the old account in discharge thereof, and taking care that the duty on such deficiency be paid before the delivery of such goods.—B. O. 20th Feb., 1824.

— When the contents of a package upon which an average tare has been allowed shall be required to be subdivided in warehouse, the gross weight thereof should be first ascertained, and the actual tare afterwards taken and deducted from such gross weight; and in the case of tea, the usual allowance of one pound for draft, on each original package should be added to the actual tare, and the repacking account so adjusted.—G. O. 14th May, 1845.

— The undermentioned articles, when re-packed for exportation, are to be restricted to packages containing not less than the quantities specified against each, viz. :—

Tea	12 lbs.
Currants	14 lbs.
Pepper	28 lbs.
Nutmegs and Spices of all sorts	14 lbs.

The separation of articles in internal packages, such

(1) See p. 41.

REPACKING, continued:

as Essential Oils, Plums, Figs, &c., being left to the discretion of the Landing Surveyor.—G. O. 1147.

RICE may be taken from the warehouses for cleaning, without special application to the Board, upon bond being given for its due return.—B. M. 29th June, 1850.

SAMPLES.—Officers of Customs may take such as may be necessary for ascertaining the amount of duties payable on the article.—8 and 9 Vict. cap. 86, s. 135.

— of Coffee not exceeding $\frac{1}{2}$ lb. each, imported in packages as such, and the Officers satisfied that they are samples only, may be passed duty free.—G. O. 1142.

— of Sugar not exceeding $\frac{1}{2}$ lb. each, when from the variety of qualities and other circumstances, the Officers are satisfied that they are imported as samples only, may be admitted duty free.—B. M. 6th Aug., 1841.

— of Snuff not exceeding 1 lb. weight each, may be imported, provided they be reported Snuff Samples, and confined to ports at which Snuff is allowed to be imported.—T. O. 30th Nov., 1822.

— of Spirits. See *Spirits*, p. 314.

— of Tobacco. See *Tobacco*, p. 322.

— of Prints delivered free, upon being defaced or cut.—B. O. 15th March, 1850.

— of Foreign Manufactures from all places, may be admitted to entry duty free, provided they be useless for any other purpose.—T. O. 16th Feb., 1819, and 13th Aug., 1825.

— OF PATTERNS, foreign, are to be admitted duty free at the ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject to the following regulations, viz.:—

1stly. The indulgence to be extended solely to parties who are *bond fide* the manufacturers of the articles of which they may require Patterns to be delivered duty free.

2ndly. As regards manufactures of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is absolutely requisite for the purposes intended, and as regards Models or Patterns, consisting of complete articles, only one of each to be allowed.

3rdly. The manufacturer to be required in each case to make declaration that the goods sought to be delivered duty free, as Patterns, &c., are intended to be used by him for such purposes, and will not be disposed of either for sale or for private use.—B. M. 14th Nov., 1845.

SAMPLES, continued:

A List of Articles of general importation permitted to be warehoused, and the quantities of each allowed as Samples.

Arrow Root		$\frac{1}{2}$ lb. per package.
Cantharides		2 oz. do.
Capers		$\frac{1}{2}$ lb. do.
Coffee		2 oz. per bag.
Coculus Indicus		1 oz. per package.
Currants		$\frac{1}{2}$ lb. do.
Essence of Bergamot, or Lemon		1 oz. per package.
Ginger		8 oz. per lot of 6 bags.
Honey		$\frac{1}{2}$ oz. per package.
Isinglass, Liquorice Juice and Root		$\frac{1}{4}$ lb. do.
Oil of Almonds, Aniseed, and Bay		1 oz. do.
— Cassia		2 oz. do.
— Juniper, Rosemary, Spike, and Thyme		1 oz. do.
Pepper		1 oz. per bag.
Pimento		2 oz. do.
Raisins		$\frac{1}{2}$ lb. each mark.
Rice		$\frac{1}{2}$ lb. per package.
Sago		2 lb. per pile.
Seed, Clover, and Carraway		2 oz. per package.
— Mustard		1 oz. do.
Smalts		1 oz. do.
Sugar Foreign	{ Chests under 5 cwt.	12 oz. per chest.
	„ 5 and under 8 cwt.	1 lb. do.
	„ above 8 cwt.	$1\frac{1}{2}$ lb. do.
— British Plantation		$1\frac{1}{2}$ lb. per hhd.
		$1\frac{1}{2}$ lb. per tierce.
		$\frac{1}{2}$ lb. per chest.
		12 oz. per barrel.
— Molasses		$\frac{1}{2}$ lb. per hhd. or cask.
Tallow		4 lb. per lot of 10 pkgs.
Tapioca		1 oz. per package.
Tea		3 oz. do.
Tobacco		4 lb. do.
Wine		$\frac{1}{2}$ pint.
Vermicelli		1 oz. per package.

* **NOTE.**—A sample of goods, other than those above noted, may be taken from each package, provided the duty thereon shall not exceed 6d.—B. O. 19th Feb., 1825.

Should a second Sample of any article in the schedule be required, a quantity not exceeding the specified allowance, except with permission of the Principal Officers, may be granted. Upon exportation of goods from which second Samples have been drawn (except upon wines and spirits), the merchant must be called on to pay duty previously to the issue of the Locker's Order.

For further sampling, special application must be made to the Board.—B. M., 11th Oct., 1825.

- SEIZURES—Rewards for.**—To be distributed as the Lords of the Treasury, or Commissioners of Customs may see fit.—12 and 13 Vict. cap. 90, s. 27. See G. O. 23rd Dec., 1842.—G. O. 11²²/₄₇ and 11²²/₄₇.
- *of Tobacco.*—The Name of the informer to be confidentially communicated in London to the Solicitor; at out-ports, to the Collector and Controller; and the informer's share of rewards to be paid through their hands, to detect collusion, should it exist.—G. O. 11²²/₄₇.
- The same rate of reward to be paid for seized Tobacco Stalks and Tobacco Stalk Flour as for sound unmanufactured Tobacco, viz., the legal proportion of 3s. 2½d. per lb., less 10 per cent.—G. O. 11²²/₄₇.
- *made by Inferior Officers* are not to be participated in by a Superior Officer, unless actually present, or having given information thereon.—G. O. 11²²/₄₇.
- *of the Landing and Waterguard Departments.*—Packages not reported, or correctly described, the Officers of the waterguard are enjoined to seize, as also dutiable goods found in the baggage of the officers and crew examined on board; but when liability to seizure cannot be ascertained without examination, the rewards pertain to the Landing Officers.—B. M. 27th Feb., 1846; 18th Oct., 1832; and 31st Aug., 1847.
- *under the Customs' Laws at this Port.*—Upon application in writing being made to the Commissioners of Customs, a Member of the Board will be appointed to take the evidence on oath of the Merchants, or other parties claiming the property on the one side, and of the detaining Officers on the other, supported by that of any witnesses necessary for the investigation.—B. M. 23rd Aug., 1852.
- Seizure and all other public monies to be brought to account on the day on which the same may be received.—G. O. 11²²/₄₇.
- *Regulations as to the Disposal of Seizures.*—B. O. 23rd Oct., 1832; and to the preparation of all Accounts relating thereto.—G. O. 11²²/₄₇.
- SHIPPING BILLS** not to be accessible to the public.—B. M. 18th Oct., 1850.
- SMUGGLING.**—Persons concerned in importing prohibited or restricted goods shall forfeit treble the value of the goods, or 100l., notwithstanding that the goods may not have been unshipped.—12 and 13 Vict. cap. 90, s. 25.

SMUGGLING, continued:

- Masters of vessels becoming subject to summary proceedings before the magistrates, under 57th sec. 8 and 9 Vict. cap. 87, the proceedings in each case to be immediately and specially reported to the Board, notwithstanding the prior directions contained in G. O. 114 by which returns were to be transmitted with the accounts of seizure to which they relate.—G. O. 114.

SNUFF, Samples of. See *Samples*.

- brought to the Queen's warehouse for security of duties and Snuff seized which will not sell for the amount of duty, to be destroyed.—B. M. 22nd Nov., 1826; and 5th Jan., 1827.

SPIRITS.

SPIRITS.—*British, Scotch, and Irish*, at the desire and risk of the distiller, and on payment of duties, before removal, upon deficiencies, may be removed from one part of the United Kingdom to any other part, and shall be treated in all respects as Spirits distilled in the country to which they may be removed.—11 and 12 Vict., cap. 122, s. 2.

- to be removed by sea, in casks containing at least 20 gallons.—S. 19. And persons arriving in this country from Scotland or Ireland with a less quantity than one gallon may be proceeded against under 8 and 9 Vict., cap. 87, s. 51 and 57.—G. O. 115.

— may be bottled in the warehouse, and afterward removed for exportation, provided the Spirits be transferred in casks under bond from the Inland Revenue duty-free warehouse, in the names of the distillers by whom the Spirits were originally warehoused (and not in the name of a dealer), such bond to be cancelled on the receipt of a certificate from the Officers of Customs that the Spirits have been duly received into their custody.—T. O. 30th Jan., 1846.

- British Brandy may be racked in casks of 15 gallons, for exportation to Mexico, Chili, and Peru, upon condition that the rectifier warehouse the Spirit for exportation only, with this revenue, previously to compounding and racking.—B. M. 27th March, 1849.

— British Rectified Spirits, not sweetened or mixed, may be deposited in Customs' Bonding warehouse, and mixed with Foreign Spirits for ships' stores.—B. M. 16th June, 1849.

SPIRITS, *British*, continued :

- mixed with Foreign Spirits are to be treated as foreign, but duty is to be charged upon all deficiencies. No restriction to time for the exportation of British Spirits exists ; but being entered with the Customs for that purpose, they may not be delivered for home use.—B. M. 5th Dec., 1838.
- for regulations respecting the importation of plain British Spirits from the Channel Islands. See p. 239.
- from the Isle of Man shall only be imported into the United Kingdom, to be warehoused for exportation, on forfeiture thereof.—8 and 9 Vict, cap. 86, s. 63.
- *No Foreign Spirits whereupon the Duty imposed by this Act shall have been paid in Ireland* shall be brought or carried from Ireland into Scotland or England, and no Spirits *whereupon such duty shall have been paid in Scotland* shall be brought or carried from Scotland into England ; and all such Spirits so brought shall be forfeited and may be seized.—10 Vict., cap. 23, s. 7.
- No Spirits shall be removed from England into either Scotland or Ireland, Scotland into England or Ireland, or from Ireland into England or Scotland, *except such as shall have been duly warehoused, and which shall be in the warehouse at the time of such intended removal* ; and all Spirits, when removed, shall be liable to the duty payable thereon in that part of the United Kingdom into which they shall have been so removed, if entered for home use therein.—10 Vict., cap. 23, s. 3.
- No such Spirits shall be removed from Scotland to England ⁽¹⁾, or from England to Scotland, except by sea, all Spirits removed contrary to the provisions of this Act shall be forfeited.—10 Vict., cap. 23, s. 4 and 6.
- No such Spirits shall be removed, unless in ships of 60 tons burden or upwards, nor unless in casks, or other vessels capable of containing 20 gallons at least, or in glass or stone bottles, not exceeding the size of quart bottles, being entered in the cargo-book of the ship.—10 Vict., cap. 23, s. 5.
- *Samples of Bonded Spirits.—Removal of, between England, and Scotland, and Ireland respectively.* The case or package to be taped and secured with the official seal, and entered as samples in the transire of the vessels. A dispatch, with full particulars, and

(1) With reference to the 3rd sec. of 10 Vict. cap. 23, the law officers of the Crown state that Foreign Spirits may not be removed from England to Scotland, except from the bonded warehouse.—T. O. 20th Sept. and G. O. 1847.

SPIRITS, continued :

stating whether they be first or second samples, to be forwarded to the port of destination ; and a letter to be written to the Collector of Inland Revenue, at the port of removal, apprising him that the samples have been allowed to be so removed.—G. O. 1117.

- The above regulations extended to *samples of British Spirits* on removal from the Customs' Bonded Warehouses, between Scotland and England, and such samples may likewise be removed by railroad if desirable.—G. O. 1117.

- other than Rum of the British Possessions, may not be re-gauged, to ascertain the rates of allowances they are entitled to, except when required for delivery. The duty to be charged upon the quantity then ascertained, whether delivered immediately or not ; but if they be not delivered within three months of the time of re-gauge, they may again be re-gauged.—12 and 13 Vict., cap. 90, s. 33.

- imported in casks capable of containing 20 gallons may be entered, although the casks may contain a less quantity, provided the Officers be satisfied that the deficiency has been caused by absorption or leakage, and not by abstraction.—G. O. 30th Dec., 1833.

- imported in packages *under the legal size*, may be entered by special permission of the Board, provided that they are *bond fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and proof be made by such person, and not by an agent.—B. M. 11th July, 1826.

- *Brandy* in casks of *ten gallons* each may be imported from France and Spain, *as a special indulgence*, for the purposes of exportation, under the following conditions and restrictions, viz. :—

“That permission be in each case obtained from the Commissioners of Customs in the first instance, and security, by bond, given by the parties for the due importation of the number of casks, specified in their application on board a certain vessel to be named by the parties, such vessel being square-rigged, or of the burthen of 70 tons or upwards.

“That the Spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be less than ten gallons.

“That it be a condition of the bond, that the goods shall be regularly *entered and warehoused for exportation*

SPIRITS, viz., *Brandy*, continued:

only, at a port approved for the warehousing of Spirits, to be also named in the bond; and

"That the goods shall, within three months from the date of importation, be re-shipped and exported to foreign parts, under the like security and regulations under which bonded goods are allowed to be exported." T. O. 15th, and G. O. 19th Oct., 1831.

..... may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each.—G. O. 22nd Dec., 1827.

— *Entered for transshipment* may be sampled under the following conditions, viz.; that when the duty shall exceed one shilling, an entry shall be passed and the duty paid thereon, and the taking of samples shall be limited to the casks or packages selected for examination by the officers.—T. O. 22nd April, and B. M. 27th April, 1852.

— reduced with water in the bonding warehouses, not to be admitted for home use.—G. O. 11¹/₄.

— *Strength of*.—The same principles of computation apply to under-proof Spirits as to over-proof; charging the duty on hydrometer proof gallons only, when the fractions of a gallon amount to and exceed $\frac{1}{16}$ parts of a gallon, and disregarding all minor fractions, thus:

The contents of a cask being 117 gallons, and the strength 11·5 under-proof.

117	117
11·5	Deduct 13·455
585	103·545
1287	Being 103 gallons
13·455	hydrometer proof for duty.

The provisions and directions above mentioned are to be confined to Spirits imported in casks of 20 gallons; and all Spirits, whether in racked casks or ullages, containing less, should be charged on the strength to the tenth of a gallon.—G. O. 11¹/₄, and 11¹/₂.

..... Importation, Exportation, and Home Consumption quantities are to be made up and recorded in proof gallons, by adding overproof to, and deducting under-proof from the liquid quantities.—G. O. 11¹/₄.

..... in bottles to be charged on the strength to gills, and fractional parts exceeding one-half-part, to be taken; not exceeding one-half part, to be rejected.—G. O. 11¹/₄.

SPIRITS, continued :

— The Controllers of accounts are to check the calculations of the gaugers as shewn on the re-gauge slips to ascertain that the proof gallons have been rightly deduced from the ullage, figuring their computations on the back of the slips and placing their initials thereto. They are also occasionally to refer to the Tables to verify the strength as shewn by the temperature and indication.—G. O. 1717.

— *Cordials in Bottles* of the same apparent size and thickness; the Officers are to measure only one bottle in every three cases; and of Maraschino, one only in five cases.—B. M. 19th Aug., 1839.

— The following scale is to be adopted, in the measurement of bottles of Cordials of one and the same kind, each case being unpacked and counted as at present, *unless the goods be entered for exportation only*, in which latter case the preceding practice is not to be disturbed, viz.:—

In every 5 packages of the same mark					1
From	6	"	to	11 inclusive	2
"	12	"	"	18	3
"	19	"	"	26	4
"	27	"	"	35	5
"	36	"	"	45	6
"	46	"	"	56	7
"	57	"	"	68	8
"	69	"	"	81	9
"	82	"	"	95	10
"	96	"	"	110	11

And at the rate of one in ten above the latter number.—B. M. 21st Nov., 1840.

— *Cordials in cases*, and Spirits, are to be warehoused in a separate room or vault from that in which wine is housed.—B. M. 9th May, 1844.

— *Deficiencies*.—The duty on deficiencies of Spirits in warehouses of *special security* is not legally chargeable under the 22nd Sect. of the Warehousing Act; but should any case of suspicion arise, in which the wastage has been out of ordinary course, the same is to be reported to the Board.—B. M. Feb. 22nd, 1828.

— The allowances in warehouses *not of special security* are to be 3 per cent., instead of 3 gallons per cask; i. e. when the per centage calculation shows a deficiency of $2\frac{1}{4}$ gallons, 3 gallons to be allowed, when it shews from 2 to $2\frac{1}{4}$, 2 gallons only.—G. O. 1717.

SPIRITS, *Deficiencies*, continued :

- An extra allowance is granted on Brandy, upon the special application of the parties, when the Spirits have been deposited in very damp vaults, or have remained for a long period in the bonding premises.—G. O. 1847.
- *for removal Coastwise*, are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O. 1847.
- The abatement for duty allowed by the Minute of the 24th August, 1832, on the deficiency not exceeding 5-10ths of a gallon in Spirits removed coastwise, is to be made either in the liquid quantity, or in the strength, or in the quantity and strength conjointly, as the case may be.—B. M. 15th Oct., 1834.
- The dispatch letter to contain the date of original warehousing, the strength per cent., the name of the consignee, whether the Spirits have been once or twice sampled and when required, whether the Spirits were imported with, or without certificate.—B. O. 3rd Sept., 1832, and 17th Sept., 1839.
- *and Unmanufactured Tobacco* may be removed under bond from one warehouse to another, with a certificate from the proper Officer of Customs, specifying the purpose of removal.—11 and 12 Vict. cap. 122, and G. O., 1847.
- Parties intending to remove Spirits or Tobacco, are required to deliver to the Collector and Controller of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates, if into the possession of two or more parties.—G. O. 1847, and 11 and 12 Vict. cap. 122.
- Snuff, Tobacco, and Tea, when removed for export, to be accompanied by an Officer in charge.—G. O. 24th Aug., 1843, and 28th Feb., 1846.
- *sold at Custom-House Sales*.—A certificate signed by the Queen's warehousekeeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G. O. 1847 and 1847.
- *Seized and Condemned* at an outpost shall be offered for sale at a price equivalent to the duty, and not realising

SPIRITS, continued :

that amount, to be offered for exportation ; and should no bidding be then obtained, the Board's directions must be taken, the Officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods.—B. M. 21st Nov., 1845.

- *Samples*.—Immediately prior to drawing samples, the casks of Spirits to be broken out from the places where they have been stowed, and to be rolled over, and made up for re-gauging and re-trying.—G. O. 1144.
- of Wines and Spirits at the outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O. 1147.
- The samples required from each package of Spirits removed coastwise are to be taken immediately before removal, and retained for a period of three months.—G. O. 1st May, 1832.
- When Spirits are to be cleared for home use, two samples free of duty, are allowed, viz., one at the time of importation, and a second for the purpose of sale, and a further sample is allowed, if entered for exportation. The samples so drawn are not to be returned into the casks.—G. O. 13th Feb., 1836.
- In the event of *two samples* having been drawn from Spirits removed coastwise, another may be allowed at the port of destination, for the purpose of sale, and a further sample, should the goods be thence exported, such samples in both cases to be *duty free*.—G. O. 16th Nov., 1841.
- *in the same Warehouse as Wine*, may be drawn off and mixed therewith, in the proportion of not more than ten gallons of brandy to one hundred gallons of wine. 8 and 9 Vict. cap. 91, s. 35.
- *may be Vatted* in the bonded warehouse.—B. M. 30th June, 1834. At the London, St. Katherine, and West India Docks.—B. M. 21st June, 1834. And *Foreign Rum* with B. P. Rum, for exportation only.—B. M. 15th April, 1845. *Rum the produce of the different West India Colonies* in the bonded warehouses, and delivered for home use in legal quantities, on the import marks being effaced from the cask.—B. M. 20th and 25th April, 1834. *Rum the produce of B. P. within the limits of the E. I. Company's Charter*, into

RITS, *Vatted*, continued:

which the importation of Foreign Spirits is prohibited, with Rum the produce of the British West India Islands, both being certified as such produce respectively, which is to be brought to a separate account, and delivered in legal quantities for home use, exportation, or ships' stores.—G. O. 16th April, 1842.

-- Vattng accounts for Wines or Spirits should be entered with a regular rotation number in the general numerical list of ships.—G. O. 1840.

- The following regulations are to be observed in respect of B. P. Spirits *vatted* under bond in warehouses *not of special security*, viz. :—

That all decreases before vattng be carried forward to the new vattng account.

That the duty be not charged for decrease until the clearance of the goods either for home use or for exportation; and that such parts of the decrease as shall be apportioned to the packages for clearance be then charged, subject to the following allowance :—

On B. P. Spirits, any loss considered by the Landing Surveyor not excessive, and abstraction be not suspected.—G. O. 20th June, 1837.

- *Colonial vatted in Bond*.—An average allowance of 1 per cent. upon the proof quantity of all Spirits started into the vat, and drawn off into smaller casks, may be granted for natural waste when the goods are cleared for home use before the expiration of 3 months from the date of the operation.—G. O. 1841.

- *Bottled*. It shall be lawful to draw off in the warehouse any B. P. Rum into reputed quart bottles or reputed pint bottles, and any other Spirits into reputed quart bottles, under such regulations as the Commissioners of Customs shall direct, for the purpose only of exportation.—8 and 9 Vict. cap. 91, s. 35.

Regulations for Bottling Spirits in Bond.—1stly. A separate bonded vault is to be appropriated for that purpose.

2ndly. The Spirits to be drawn off into reputed quart or reputed pint bottles, and packed in cases containing not less than one dozen such quart, or two dozen such pint bottles each.

3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon.

SPIRITS, Bottled, continued :

4thly. If any surplus quantity or sediment remain in the cask, the duties to be immediately paid, or else the goods to be destroyed in the presence of the proper Officers.

5thly. The bottling to take place in the presence of the proper Officers, under the frequent superintendence of the Landing Surveyor.—G. O. 7th Sept., 1832; 4th March, 1834.

— Allowances on Exportation of.

For any time not exceeding 6 months . . 1 gall
 Ex. 6 and not ex. 12 „ . . 2 gall.
 „ 12 „ 18 „ . . 3 gall.
 „ 18 „ 2 years . . 4 gall.
 „ 2 years. 5 gall.
 per cent. proof, and if the fraction amounts to $\frac{1}{16}$ the 1 gallon to be allowed.—8 & 9 Vict. cap. 91, s. 46.

— racked. The following regulations are to be observed in the racking of Spirits:—1stly. That upon the racking of casks of Spirits into smaller casks, the deficiency be ascertained both before and after the operation, and apportioned to each of the new packages, any further loss which may take place previously to delivery being added to that before ascertained.

2ndly. That upon the delivery, for home consumption, of racked Spirits, except B. P. Rum, an allowance be made, in conformity with the G. O. 15th Jan., 1839: and any deficiency exceeding such allowance to be charged with duty.

3rdly. That upon such Spirits being delivered for exportation, the whole deficiency be allowed, in conformity with B. M. 29th Nov., 1836, unless the same be excessive.

4thly.—That upon the delivery of racked B. P. Rum for home consumption or exportation, the whole loss be allowed, unless excessive, agreeably to B. M. 29th Nov. 1836, and 14th June, 1837.—G.O. 1st March, 1842.

— Deficiencies apparent or real from racking Spirits into smaller casks—whether arising from the sub-divisions of fractional parts, or from other causes, are to be charged with duty when cleared for home use, within three months of the date of operation, G. O. $\frac{1}{16}$ and $\frac{1}{32}$. But, if they shall remain in the Warehouse three months from that period, the duty is to be charged upon the quantity ascertained upon re-examination of the casks, provided the deficiencies do not exceed the allowance acknowledged by Law or the regulations of the service.—G. O. $\frac{1}{16}$ and $\frac{1}{32}$.

STATIONERY.—Allowances of, to Officers and Clerks.—G. O. 1117, 1118, and 1119.

STONE.—When the weight may be ascertained by measurement, the Landing Surveyors are to write in words at length the number of feet equal to a ton. With regard to Stone in blocks, shaped or rough scalped, the computation of 16 ft. to the ton to be deemed sufficient.—B. M. 30th April, 1844.

STORE.—*BILL OF, for returned British Goods on which Inland Revenue Drawback has been received.*—On the entry by Bill of Store of British returned Goods, on which Inland Revenue drawback has been received on exportation, the Officers are to grant a Certificate to enable the parties to obtain an Inland Revenue Certificate of the repayment of such drawback; but the Long Room Officers should not require such Certificate, but issue the usual Warrant to the Landing Officers, who are held responsible for its production prior to the delivery of the Goods.—B. M. 29th Dec., 1829, and 18th July, 1834.

SUFFERANCE WHARVES AND WAREHOUSES.—*privileges of.*—T. O. 27th B. M. 28th February, 1851.

— of the 1st Class.—All goods, excepting Tea, Tobacco, Wine, Spirits, Silks, and Goods warehoused for exportation only, may be warehoused at such of these wharves, from Hibernia Wharf to the Eastern or Lower side of St. Saviour's Docks, (including Meriton's Wharf,) that have complied with the regulations contained in the Treasury Orders of 27th Feb., and 21st March, 1851.—T. O. 13th April, 1852.

— *Sugar scrapings*—duty allowed to be paid thereon at Sufferance Wharves, subject to such allowances for dirt, &c., as the Landing Surveyor for the Station may consider equitable.—B. O. 10th April, 1852, No. 39.

SUGAR.—No entries for Sugar are to be acted upon, when the deficiency in the quantity entered, and on which duty is paid, as compared with the landing or import quantity, is greater than 3 per cent. of the whole quantity.—B. M. 27th June, 1850.

— Molasses, imported from Calcutta, are to be carefully examined, and importations of a doubtful character specially reported to the Board, with samples for analysis.—G. O. 1126.

— Warrants for Sugar to be used in distilleries should state in addition to the number of packages and the weight, the name of the warehouse from which the Sugar is to be removed, and the name of the distiller to whom it is to be carried.—G. O. 1117.

SUGAR, continued:

- in *Bags or Mats*, is to be taken into the warehouses direct, for the purpose of being sampled, weighed, and tared.—B. M. 10th May, 1822.
- Samples. See *Samples*.
- *Samples drawn for the Inspection of Customs*. The whole to be properly mixed previously to the Landing Surveyor's approval. The dock companies allowed to pass entry for such, and the duty to be charged according to its descriptive quality.—B. O. 4th May, 1850.
- *Drawn samples* are not deficiencies, but are to be charged with duty at the time the packages are delivered. And *sweepings of the Sugar warehouses* are to be charged with the molasses duty, subject to such allowance for dirt, &c., as the Officers shall consider them entitled to.—B. M. 31st Aug., 1832.
- Imported for transhipment to other countries may be sampled agreeably to the conditions specified in B. M. 12th Oct., 1850.
- In weighing hogsheads, tierces, and chests, the 2 lb. weight is the smallest to be used, but in weighing boxes, barrels, and bags, the 1 lb. weight must be employed.—B. M. 8th Jan., 1833.
- *Deficiencies on, in Warehouses of Special Security*, the duty to be charged on the weight actually delivered: and in *warehouses not of special security*, 3 per cent. for the first three months, and 1 per cent. for every subsequent month, during which it shall have been warehoused.—8 and 9 Vict., cap. 91, s. 22. After the first three months, no further allowance is to be made until the Sugar shall have remained a full month from such period.—G. O. 7th Dec., 1838.
- From warehouses *not* of special security, for *exportation or for stores*, the same indulgence is allowed.—G. O. 25th Nov., 1834.
- *Refined in Bond, Bastard Sugar and Molasses*.—In cases where the deficiencies occur in removal from one warehouse to another, they are to be charged with duty as follows:—Refined Sugar as unrefined foreign Sugar equal to white clayed; bastard Sugar as foreign Sugar not equal to white clayed; and molasses as foreign molasses; but deficiencies of bastard Sugar and molasses which may arise in the warehouse are not chargeable, if no fraud be suspected.—T. O. 18th Aug., 1844, and G. O. 15th 47.

SUGAR, continued:

- *Deficiencies arising in the repacking* of refined Sugar to be charged with duty, unless relieved by a special order of the Board.—B. M. 6th March, 1848.
- *New form of Bond approved*, on the exportation of Refined Sugar, by the Refiner.—B. M. 20th March, 1852.

SUGAR REFINERIES.—The expense of Officers stationed thereat to be defrayed out of the Customs' Revenue.—T. O. 2nd Sept., 1850.

SUPERANNUATION ALLOWANCES.—The Superannuation allowance to be granted to such Officers and Clerks who shall have entered the Public Service *prior to the 5th day of August, 1829*, shall not exceed the following proportions, viz.:—

- To any Officer, Clerk, or person who shall have served—

Years.	Years.	
10 and under 15,	not ex. 4-12ths	of salary and emoluments
15	" 20,	" 5-12ths " "
20	" 25,	" 6-12ths " "
25	" 30,	" 7-12ths " "
30	" 35,	" 8-12ths " "
35	" 40,	" 9-12ths " "
40	" 54,	" 10-12ths " "
45	" 50,	" 11-12ths " "

and for 50 years or upwards, any annual Allowance, not exceeding the net amount of salary and emoluments.

- To any Officer or Clerk who shall have entered the Public Service *subsequent to the 4th of August, 1829*, viz.:—

Years.	Years.	
10 and under 17,	not ex. 3-12ths	of salary and emoluments.
17	" 24,	" 4-12ths " "
24	" 31,	" 5-12ths " "
31	" 38,	" 6-12ths " "
38	" 45,	" 7-12ths " "
45, and upwards	" 8-12ths	" "

and in no case shall the same exceed two-thirds of the salary and emoluments.—4 and 5 Wm. 4, cap. 24.

- Not assignable, and shall not be enforced in any court of law or equity.—13 and 14 Vict. cap. 95, s. 3.

TALLOW.—The Officers are strictly enjoined accurately to examine the same before passing it for duty—a case having occurred at one of the outports, where Tallow had been passed as grease.—G. O. 1111.

TALLOW, continued :

— of and from a British Possession, the weights and tares may be taken from the wharfinger's accounts, similarly to free goods ; the Landing Officers taking care to check the same by re-weighing and re-taring a few casks on each entry.—B.O. 5th March, 1850, and 2nd April, 1851.

TEA.—The regulations to be observed on the importation and bonding of Tea will be found in B. M. 10th July, 1834, and G. O. 17th Oct., 1834.

— imported in packages not exceeding 14 lbs., and which had not been originally packed either in China or India, to be in future weighed to the quarter of a pound and tared to the ounce.—B. M. 11th Feb., 1851.

— is allowed to be removed from the vessel to other docks in decked lighters only, under lock, and in charge of an Officer.—B. M. 16th Aug., 1834.

— *Removed under Bond* for exportation, to be accompanied by an Officer in charge.—B. M. 24th Aug., 1843, and 28th Feb., 1846.

— from the original ports of importation to any warehousing port in the United Kingdom, may be re-warehoused for home use, under the conditions specified in the G. O. 14th June, 1831, and 3rd Nov., 1832; and may be deposited in warehouses or floors approved for other goods.—G. O. 10th July, 1834.

— any small increase in weight, duty not to be charged.—B. M. 14th March, 1835.

— Re-weighing not to be recorded on letters of advice, but a red book to be issued by the Registrar, on receipt of the warrant and letter of advice for the record of the Landing Waiter.—B. M. 4th Sept., 1849.

— Re-weighing dispensed with, upon security being given to enter the goods for home use, and pay duty on original landing weight.—B. M. 7th Oct., 1834.

— for kiln-drying—regulations submitted governing its removal, duty, weight, and return to bond.—B. O. 18th Feb., 1850.

TIN in Bars or Slabs imported into this port, and intended for transhipment coastwise, may be weighed upon a duty-paid entry, on board the importing vessel.—B. M. 18th Feb., 1852.

TOBACCO.—The Locker to see that a landing number be put upon every package, and to enter the same into a book with the manifest number, if any, in all future importations.—B. O. 12th March, 1850.

BACCO, continued:

- In weighing, the scale is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs.; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.
- When removed from the Queen's warehouse to the London Dock tobacco warehouse, an account of the separate weights is to be forwarded, and on arrival they are to be re-weighed gross to ascertain if any plunder has occurred.—B. O. 3rd Jan., 1851, No. 356.
- The net weighing may be deferred for an indefinite period, if required, under the terms set forth in Minute of 22nd July, 1826, with regard to packages of segars.—B. M. 24th Sept., 1846.
- *Removed under Bond for Exportation* may be weighed at the port of dispatch; but upon re-weighing at the port of arrival, 1 lb. only is to be deducted from the weight in the preponderating scale.—G. O. 1844.
- *intended for immediate exportation only*, may be allowed to be removed under the Warehousing Regulations to any port approved for the importation of Tobacco, at the *gross weight*, the net weight being calculated at a computed tare prior to removal; the goods to be re-weighed at the port of arrival, and the duty to be paid upon any deficiency then ascertained.—G. O. 1847.
- *to another Port*.—Re-weighing dispensed with, provided the purchaser shall declare the Tobacco to be for home use, and give security to pay duty according to the weight ascertained at the time of removal.—B. M. 20th March, T. O. 12th Aug., and 19th Nov. 1831.
- One or more packages are to be occasionally re-weighed, previous to delivery, notwithstanding the parties may be entitled under the G. Q. 26th Nov., 1833, to pay the duty upon the weight ascertained at the time of removal. And, in the event of there appearing to be an undue excess, it should be detained for the Board's directions.—G. O. 1844.
- any deficiency not exceeding 1lb., ascertained on the gross re-weight of each package of Tobacco and Cigars at the port of arrival, not to be charged with duty, in cases where there is no reason to suspect fraud.—G. O. 1844. A similar indulgence extended to unmanufactured Tobacco when weighed net on removal.—G. O. 1844.

TOBACCO, continued :

- *Sampling*.—After weighing, the importer may draw a sample from each package, not exceeding 4lbs. The weight to be marked on a label attached to each sample, and signed with the Landing Waiter's initials. Upon return of the first sample, a second may be permitted under similar regulations, as also a third and a fourth; but no more. When returned, such samples to be weighed, allowing for natural waste, on the following scale. All further deficiency to be charged with duty, or an equal quantity of Tobacco to be returned by the importer:—

If returned before the expiration of 3 months				4 oz.
3	and not exceeding	4	"	5 "
4	"	5	"	6 "
5	"	6	"	7 "
	exceeding	6	"	8 "

If the sample be not returned, when the package is re-weighed for home use, the weight thereof must be added to the duty weight; and when samples are returned, that the labels may not be made use of as a protection to smuggling, they are to be destroyed in the presence of the proper Officers.—B. M. 27th Dec., 1825; 25th Feb., 1832; and 15th Oct., 1846.

- *Samples of*, may be admitted to entry, provided the package contains different samples, not exceeding 2 lbs. in each parcel.—T. O. 30th Nov., 1822.
- exported to the Continent may be retained without payment of duty on the following conditions, viz., that the samples be locked up in chests provided by the parties, and the keys deposited with the proper Officers; and that within 12 months from the date of exportation, the samples be paid duty on, or be packed into legal packages and duly exported.—B. M. 19th Sept., 1851.
- In all entries and accounts, Tobacco unmanufactured is to be distinguished as "stemmed," or "unstemmed."—G. O. 17th.
- *Damaged*, cut off in the warehouse, is allowed to be exported, on being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.
- *Stores injured*, may be delivered for re-manufacture, upon bond being given to return the same within a limited period.—B. M. 6th Sept., 1833.

TOBACCO, continued:

- *and Snuff*, for exportation. See *Spirits*.
- *Rent at Outports*.—The rent to be paid up every 5 years; or the Commissioners of Customs may dispose of the Tobacco.—8 and 9 Viet. cap. 91, s. 16.
- *Seized*, whether manufactured or unmanufactured, except Cigars not to be sold at Custom House sales, but to be destroyed.—G. O. 1854.
- *Cigars, and Snuff*, imported in illegal packages, may be released by the Board of Customs, without reference in each case to the Treasury.—T. O. 22nd Feb., 1850.
- In order to prevent delay, when the Landing book is not at hand, the record of the taring of Cigars may be taken on the back of the re-weighing slip, and afterwards transferred without delay into the Book.—B. O. 29th Nov., 1851, No. 189.
- *the growth of*, prohibited in Great Britain and the Channel Islands. See 12th Chas. II., cap. 34; 22nd Geo. III., cap. 73, and 1 and 2 Will. IV., cap. 13.

TRANSHIPMENT. — *Regulations on Transhipment of Goods brought to this Country from Foreign Parts*⁽¹⁾.

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name and declared "in transit;" no goods described under a general denomination, such as "Merchandize," or "Contents unknown," to be entitled to the privilege.

2. Constructive warehousing to be entirely abolished, and in lieu thereof, the following regulations adopted.

3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.

4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee for his own particular goods, if so desired; the bond to reach the integrity of the import as well as export transaction.

(¹) These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, and Goole. The Board requests that it be distinctly understood, that the measure is experimental, and that if advantage be taken to commit fraud, the regulations will be withdrawn.—B. M. 18th May, 1850.

TRANSHIPMENT, continued:

5. All goods to be endorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined; and also manufactures of silk, which, as well as other manufactured goods, are to be endorsed, formally and duly, and one value given for the whole; the cocket and bill and bond note, and also one copy of inward report, to be forwarded to the Registrar of the station; the address of the shipper to appear on the cocket and bill, and that of the surety on the bond note.—Transshipment cockets to be of a different form to others, and none but Transshipment goods to be endorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods from the import vessel into the custody of the licensed lighterman named, and in charge of a Tide Waiter, to be conveyed to the dock or station designated. The registrar to mark on the report against the said goods the day and hour on which such order issued, and also the name of the export ship ⁽¹⁾.

7. On the goods arriving at the docks, the Tide Waiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, who will sign the cocket and bill, adding the hour and day of such certification; the cocket and bill to be then forwarded to the Searcher for the station where the export vessel is lying, or if he is already sufficiently employed, the Registrar is to appoint a Searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill to be given out of the hands of the Customs' Officers. The Registrar is to retain the bond note and report and proceed in the same manner with every cocket and bill presented to him, writing off the export ship against the inward report.

8. On the Searcher receiving the cocket and bill, he is forthwith to visit the lighter, and, if no unnecessary delay has taken place, he may at once issue the prick-

(1) If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the Clerk of the Inward Report Office.

TRANSHIPMENT, continued:

ing note, authorising the delivery of the goods into the export vessel, and at any time during the operation make such examination of the goods as will satisfy him as to their general identity, but is not called on to make any detailed examination of any particular package ⁽¹⁾, unless suspicion exists, in which case he is to communicate with the Landing Surveyor, and take his directions thereon.

9. When it shall be necessary to examine any package of silks or other delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an Officer to go in charge of every description of goods entered for transit, the expense attending the same to be borne by the merchant being charged at the rate of 6d. per hour, until the goods are finally taken on board the export ship, a deposit to be made in every case, or a general deposit to be made; but wine, spirits, tea, tobacco in cases and boxes, bales, or serons, shall be conveyed in deck craft only, secured under the Crown's locks.

11. Where the goods are conveyed by lighter, they are to be taken to the Searcher on the station where the export vessel is lying, within 24 hours in London and 12 hours at the outports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that Transhipment may be confined to *bond fide* transactions, and that lighters may not be floating warehouses for unexamined goods, 6 days will be allowed for the completion of Transhipments for all goods except for silks, spirits, wines, nutmegs, tea, and tobacco, for which 3 days only will be allowed: if at the expiration of the time specified the shipment of the goods on board the export vessel shall not have commenced, the Searcher is to refuse to certify to them as a Transhipment, and shall call on the parties to warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

(1) Watches, without the foreign maker's name, or bearing a counterfeited English maker's name, also arms in transitu, are allowed to be transhipped for their destination, G. O. 1834. But they may not be warehoused for exportation, G. O. 1834.

TRANSHIPMENT, continued :

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered to be exported and another export vessel be ready to take the same, they may be short shipped on the first documents, and on fresh bond and cocket issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other and the entire cargoes are to be taken out of the one vessel, and put into the other, the Registrar shall specially appoint an Officer to superintend the transaction, such Officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars endorsed. During the transit of the cargoes, which are to be tallied out of the one vessel into the other by different Tide Waiters, the proper Officer is to make such casual examination as will enable him to satisfy himself of the general integrity of the transaction, recording on the shipping bill the nature and extent of such examination; should it be requisite to examine goods of a delicate nature, such as silks, &c., they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining floor for examination, in charge of a Tide Waiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the Searcher is to certify to the same, and forward the cocket and bill to the clearing office in the usual manner.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships endorsed thereon (as before directed) to the office Searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the Examiner in the usual course for jerquing, and from the bills so jerqued, the accounts for statistical purposes are to be compiled. A Blue Book with a short copy to be forwarded by the Searcher to the Jerquer.

17. All Transhipments to be confined to the times specified in 110th section of the Regulation Act, and

TRANSHIPMENT, continued :

no Transhipment operations to be continued after dark, unless with the express sanction of the Board or Principal Officers at an outport.

18. In every case of Transhipment, the export vessel not to be of less than 60 tons register.

19. These regulations supersede all others on the subject, including G. O. 7th Oct. 1848.

20. No Transhipment to take place in the river below Deptford Creek, and when practicable, the Tide Waiters are to be relieved every eight hours during the winter, and every twelve hours in summer, and no lighter or lug boat is to convey transit goods unless a proper shelter be constructed therein to protect the Tide Waiters from the inclemency of the weather.

TURPENTINE, Oil or Spirits of.—Particular examination should be made, and importations of a suspicious character specially represented to the Board, with a sample of the article.—G. O. 1848.

— *Sweepings.*—The Tide Surveyor clearing the ship to examine and discharge.—B. O. 5th Feb., 1850.

— The examination of barrels of common Turpentine discharged overside is in future to be made in the lighters into which the same are unshipped from the importing vessel—the Registrars observing to note in the order for unshipment that the discharge is not to take place until a Weigher be in attendance for the purpose of “spitting” the packages, and the Landing Surveyors taking care that due supervision be exercised.—B. M. 5th Nov., 1851.

VATTING.—See *Spirits*, p. 314.

VESSELS.—*Working before or after the Legal Hours.*—See page 330 under “Wood goods.”

— *clearing of.*—Goods brought from Steam-vessels to the Queen’s warehouse, upon which detention has been placed by the master or his broker, cannot be delivered without previous production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st Aug., 1835.

— *clearing out with Passengers’ Baggage and Stores only.*—Master to produce his receipt for light dues, and in case of refusal, the circumstances to be laid before the Board and Trinity Corporation; but the clearance not to be withheld.—G. O. 14th Oct., 1834.

VESSELS, continued:

— *clearing out with Convicts, Troops, &c.*—Regulations in regard to Stores.—G. O. 17th Sept., 1834.

— *Outward bound*, may take in goods from lighters from sunrise to sunset.—B. M. 18th July, 1829.

VINEGAR for Exportation to be placed under the same regulations as Wine, in respect to allowance for natural waste.—G. O. 1777.

WASTE PAPER, useless Books and documents accumulated at the outports—how to be disposed of.—G. O. 10th May, 1842.

WATCHES. When information as to their genuineness is desired, the parties should be requested to apply no test that may injure them; but in the event of such a test being necessary, the Board's sanction is to be first obtained.—B. O. 9th Feb., 1850.

WINE, from warehouses *not* of special security, for home use—allowances on, viz.:

For any period	On casks containing less than 30 gallons.	On casks 30 and not exceeding 70 gallons.	On casks of 70 galla. & upwards
	per cent.	per cent.	per cent.
Not exceeding 1 year	2	1½	1
Exceeding 1 and not ex. . 2 "	4	3	2
" 2 " 3 "	6	4½	3
" 3 " 4 "	8	6	4
" 4 " 5 "	10	7½	5
" 5 " 6 "	12	9	6
" 6 " 7 "	14	10½	7
" 7 " 8 "	16	12	8
" 8 " 9 "	18	13½	9
" 9 " 10 "	20	15	10
Total allowance not to exceed . .	5 gallons	7 gallons	9 gallons

The duty is to be remitted on deficiencies of wine in warehouse to the extent of 2 per cent. additional to the above on the ullage content of each cask, without application to the Board, provided such deficiencies have arisen from natural causes.—G. O. 1777.

— No allowance is to be made for the fractional part of a gallon, unless it amounts to $\frac{1}{10}$ parts, in which case one gallon may be allowed.—G. O. 1777.

— on exportation from warehouses *not* of special security.—See p. 43.

WINE allowances, continued :

- from warehouses of special security.—See p. 36.
 - *Samples.* See “Spirit Samples,” at p. 314.
 - in cases, may not be warehoused in the same room with spirits and cordials.—B. O. 9th May, 1844.
 - No alteration shall be made in any packages of Wine, either in bottling, drawing off,⁽¹⁾ mixing⁽²⁾ or filling up, except after due notice, and under such regulations as the Commissioners of Customs shall direct.—8 and 9 Vict. cap. 91, s. 36.
 - *Racked.*—Upon the delivery for home consumption or exportation of Wines racked, the allowances sanctioned by the 46th sect. of 8 and 9 Vict. cap. 91, and the Board’s Minute of the 29th Nov., 1836, are to be made, and any loss exceeding such allowances is to be charged with duty.—G. O. 1st March, 1842.
 - Upon racking casks of Wine into smaller casks, the deficiency must be ascertained both before and after the operation, and apportioned to each of the new packages. Any further loss which may take place previous to delivery must be added to that before ascertained.—G. O. 1st March, 1842.
 - *Fortifying ; Filling up ; Racking off Lees, Vatting, &c.* See pp. 41 and 315.
 - *Unsound* ⁽³⁾, may be cleared, on payment of the vinegar duty, under authority of Treasury Order, provided
-

(1) Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation upon special application to the Board in each instance.—B. O. 14th Jan., 1845, No. 357.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

The practice of allowing wine of the same sort, marks, and brands, imported by different ships, to be blended and returned to the original account, has been discontinued by an order of the Board ; but wines of the same brand, mark, and entry, may be blended and returned to the original account.

(2) Applications to the Board for permission to mix, “in warehouses of special security, any wines of the same sort, erasing from the casks all import brands,” may be dispensed with, notice in writing being previously given to the Controller of Warehousing Accounts. But special application must still be required for any indulgence in respect of mixing or blending wines in bond, not provided for by the 35th sec. 8 and 9 Vict. c. 91.—B. M. 27th March, 1852.

(3) Wine in bottles, having become foul may be disgorged, or started into casks, fined and re-bottled, on special application to the Board of Customs.

WINE allowances, continued :

vinegar or salt crude, in the following proportions, be mixed with the Wine; viz. :—

4	galls. vinegar or	2	lbs. salt to a	pipe of Wine.
2	"	1	"	hogshead do.
1	"			quarter-cask do.

The duty is to be charged on the re-gauged quantity.

- *in Bottles*, duty to be charged on the actual number of full bottles, including that which is open for tasting.—B. O. 22nd Nov., 1826.
- Unless the Officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, bottles entered as containing wine are not to be opened.—G O. 26th March, 1836.
- *for Naval Officers shipped on Drawback*.—The Examiner to exercise a check upon the quantities so shipped for each officer; and in the event of the authorised allowances being exceeded the circumstance to be reported to the Board.—B. M. Aug. 28th, 1851.
- all applications for the shipment of Wine for Drawback for the use of officers on board H. M. ships are to be made on a prescribed form.—B. M. 23rd June, 1852.
- *entered for Exportation* shall not be examined by the searchers, unless in the presence of the merchant, his agent, or (in their absence) an officer of the dock company. In the case of *Bottled Wine* intended to be shipped in the same docks in which it has been bottled, the searchers are to make the examination at the time of the packing, provided the exporter request the same; and when bottled Wine is to be removed to another station for shipment, the gauger under whose supervision the Wine is packed may certify the quantity on the cocket and bill, the packages being removed to the place of shipment in charge of licensed carmen, and no re-examination be required of such Wine to a greater extent than one or two packages out of each shipment, unless suspicion of fraud is entertained.—B. M. 19th Dec., 1849.

WOOD.—Timber and Wood Goods generally are allowed to be discharged from 6 o'clock, A.M. to 6 P.M. from the 21st March to the 21st September, and from sunrise to sunset from the 21st September to the 21st March, the goods to be secured alongside (Deals, Battens, &c., being placed in Barges or other Craft) and kept in charge of the Tidewaiters boarded on the importing

WOOD, continued:

vessel until passed by the Landing Officers within the legal hours of business; a deposit being required of the parties to remunerate the Tidewaiters acting as Book-keepers after the rate of 6d. per hour, agreeably to the regulations of the General Order 1844, it being distinctly understood, that if the attendance of the Landing Waiter or Timber Measurer should be necessary at extra hours, a deposit is also required for the payment of such officers at the regulated allowances.—G. O. 1847.

— Goods from the British Possessions.—Declarations upon amendments of Reports for small quantities may be dispensed with, in cases where the quantity in excess does not exceed five Loads, provided the Landing Surveyor be satisfied that the goods in excess are of the same description and produce as that part of the cargo specified in the Certificate of Clearance.—G. O. 1847.

— *Battens and Deals*, on the identity being preserved, may be sawn in bond.—B. M. 21st Nov, 1833.

— *Mahogany*, warehoused for exportation only, may not be taken out of bond for reduction to veneers.—B. O. 29th Nov., 1849.

— *Firewood* may be framed whole, and subsequently reduced, as follows:—

Deal, Batten, Board or Slab ends not exceeding twelve inches in length without splitting—twelve and not exceeding eighteen inches in length upon being split into two pieces.

Fir Plank or Thick Stuff ends three inches and a quarter in thickness not exceeding ten inches in length upon being split twice.

Timber ends not exceeding twelve inches square and Round Wood twelve inches in diameter, not exceeding eighteen inches in length upon being split once. But, when exceeding twelve inches square, or twelve inches in diameter, upon being split twice or three times, according to the dimensions of the pieces.

In all cases where either of the above descriptions of Firewood is required to be split into two pieces, the division is to be made as nearly as practicable in the centre.—G. O. 1847.

Wood, viz. Firewood continued :

- Deal Ends, and Wood Goods generally, not worth the duty, may be reduced to firewood.—G. O. 20th June, 1824; B. M. 28th Sept., 1821.
- the fathom of firewood to be 6 feet wide, 6 feet high, and 6 feet long.—B. M. 2nd Sept., 1830.
- When the amount of excess on firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.
- *Lathwood and Firewood.* The Wood Farm Officers are empowered to exercise a discretionary power in allowing any lighter to be cleared, and in giving the merchant credit for a small post-entry not exceeding 2 fathoms on each prime entry; the Registrar taking care to call upon the party for the prompt payment of the duties thereon.—B. M. 22nd May, 1851,
- The number and content only of *British Colonial* Timber, and not the length, and sides of each piece, as in the case of *Foreign Timber*, is required to be recorded in the landing book.—G. O. 1847.
- All sawn or hewn timber, wood, plank, or thick stuff, of 8 inches or upwards on the smallest side, not being Wood planed, or otherwise prepared for use, to be charged with duty as hewn.—G. O. 1848.
- *Timber and Wood 8 inches square and upwards*, and not exceeding 10 feet in length; and round Wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz., the length of each piece to half a foot; and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G. O. 1848.
- Timber or Wood, sawn, split, or hewn of a *triangular form*, measuring 9 inches or upwards from the centre of a circular base to the apex; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed, may be admitted as hewn.—G. O. 1847.
- *Timber of Irregular Dimensions, intended for Railway Sleepers*, when not exceeding 2 cubic feet in content, to be taken account of as directed by the 7th section of the Timber Measurer's Instructions: when they exceed 2 feet, and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sec-

WOOD, continued:

tions of the said Instructions; exceeding 5 feet in content, and not exceeding 10 feet in length, and being 8 inches square, and round Wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. 1844.—G. O. 1845.

— *Railway Sleepers.*—By G. O. 1844 and 1845, it is directed that when particulars of the cargo or entry are endorsed upon the duty paid or bonding warrants, railway sleepers may be computed from the average measurement of 120 pieces of each description after the following methods; taking care that when warehoused, the ship's name and date, or rotation number, be so marked upon each pile or assortment in the bonding yards as to prevent irregularities in the delivery; and that the particulars thereof be recorded in the landing and Locker's books, so that quantities for delivery may be estimated on the landing content.

When not exceeding
2 ft. in content,

By cubing in pile.

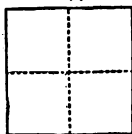
Exceeding 2 and not
exceeding 5 ft. in content,

Length to be taken to the fourth and content to the tenth part of a foot, as directed in reference to diagrams D, E, F, and G.

Exceeding 5 ft. in content and not exceeding 10 ft. in length; being 8 in. square, or 9 in. in diameter, if round Wood, and upwards,

Length, and also content to be taken to half a foot, after the directions appended to diagrams A, B, and C.

Thickness
10½ inches.



Breadth
10 inches.

A.

(Per G. O. 1846.)



Length 9½ feet.

1876

THE RECONSTRUCTION ERA

The Reconstruction Era was a period of significant change in the United States. It began in 1863 with the Emancipation Proclamation and ended in 1877 with the Compromise of 1877. During this time, the federal government sought to rebuild the South and ensure civil rights for African Americans. Key events include the passage of the Reconstruction Acts, the Freedmen's Bureau, and the Reconstruction of the South.

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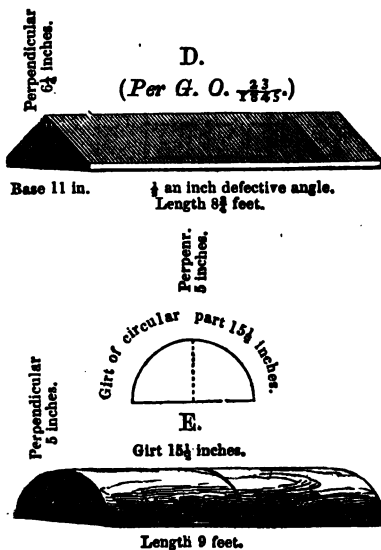
The Reconstruction Era was a period of significant change in the United States. It began in 1863 with the Emancipation Proclamation and ended in 1877 with the Compromise of 1877. During this time, the federal government sought to rebuild the South and ensure civil rights for African Americans. Key events include the passage of the Reconstruction Acts, the Freedmen's Bureau, and the Reconstruction of the South.

Wood, continued:

N. B.—Pieces of Wood regularly round similar to diagram C, may be measured by the diameter: but when the pieces are irregularly round, they must be measured by the girt.

- In ascertaining the dimensions of sleepers of a triangular form, exceeding 2 feet in content, the length is to be taken to the quarter of a foot, the perpendicular height to the quarter of an inch (adding thereto the height of the defective angle, which together will constitute the entire perpendicular height), and one half the base to the quarter of an inch, computing the content to the tenth of a cubic foot.

Operation by the Sliding Rule.—Set $6\frac{1}{2}$ inches (the perpendicular height with the defective angle added) on the inverted line E, to $5\frac{1}{2}$ inches (one-half the base) on the line C; then opposite $8\frac{1}{2}$, the length in feet, on the line A, will be found $2\frac{3}{10}$ ths, on the line B, the content in cubic feet.

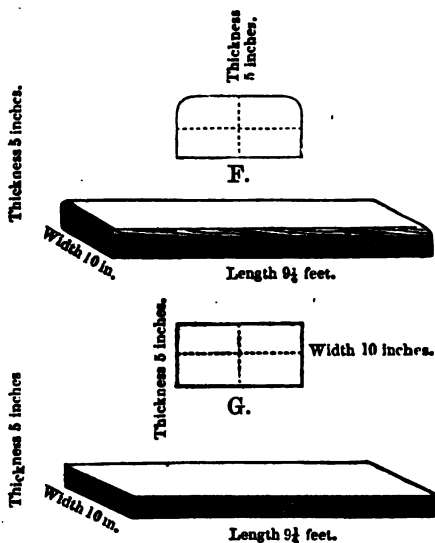


- In ascertaining the dimensions of semicircular sleepers, the length is to be taken to the quarter of a foot;

Wood, continued :

half the girt of the circular part, and the perpendicular height to the quarter of an inch, computing the content to the tenth of a cubic foot.

Operation by the Sliding Rule.—Set $7\frac{1}{2}$ inches, half the girt of the circular part, on the inverted line E, to 5 inches, the perpendicular height, on the line C ; then opposite to 9 feet, the length, on the line A, will be found $2\frac{4}{15}$ ths, the content in cubic feet on the line B.



— In ascertaining the dimensions of sleepers similar to diagrams F and G, exceeding two feet content, take the length to the quarter of a foot, the width and thickness (in each case) to the quarter of an inch (observing that no allowance is made for defective angles) and compute the content to the tenth of a foot.

Operation by the Sliding Rule.—Set 10 inches, the width on the inverted line E, to 5 inches, the thickness on the line C ; then opposite to $9\frac{1}{2}$ feet, the length on the line A, will be found $3\frac{2}{15}$ on the line B, the content in cubic feet in both cases.

WOOD, continued:

— Upon the several importers of railway sleepers endorsing upon the entries in the first instance, the particulars of the cargo, with a view of enabling the discharging Officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment may be taken indiscriminately and at different periods during the discharge, and measured separately, in conformity with the General Orders, $\frac{1}{18}\frac{2}{4}$ and $\frac{1}{18}\frac{0}{4}$, observing that when the pieces are of a triangular form and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order $\frac{1}{18}\frac{4}{4}$, and the whole cargo computed and delivered according to the average content of each assortment thus obtained; should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G. O. $\frac{1}{18}\frac{4}{7}$.

WRECKED GOODS (1).—*Regulations to be observed in respect to all articles found, Wreck or Derelict, in the United Kingdom (except Scotland) since the passing of the Act, 9 and 10 Vict. cap. 99:—*

1st. Goods not liable to duty, delivered into the charge of the Customs or of the Coast Guard, are to be transferred, under the directions of the respective Collectors and Controllers, into the custody of the Receivers appointed at, or within their ports: but goods subject to duty to be retained for payment of the same, the Collectors and Controllers apprising the Receiver thereof in every case.

2nd. In cases of goods lodged with the Receiver, the Collector and Controller are to apprise that Officer of the amount of duty to which the same are liable whether the value of such goods be trifling or otherwise, and the Receiver is to pay the duty out of the proceeds of the sale of the goods.

3rd. In cases of goods lodged with the Collector or Controller, which remained unclaimed at the time of delivery to the Receiver for sale, those Officers are to acquaint the Receiver with the amount or rate of duty due thereon, in order that the same may in like manner be deducted from the proceeds.—G. O. $\frac{1}{18}\frac{1}{4}\frac{5}{8}$.

(1) The Act for Consolidating and Amending the Laws relating to Wreck and Salvage, will be found at p. 180.

WRECKED GOODS, continued:

- Foreign goods *saved from wrecked vessels* and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O. 4th Feb., 1834.
 - Vessels wrecked on their *homeward voyages*, if the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery, an accurate account (where practicable) be taken of the particulars of the cargo, and that security, by bond, in the full amount of the duties, be given for the delivery thereof into the custody of the proper Officers at the destined port; the account to be transmitted by post to the Officers of such port, in order that upon the arrival of the vessel the usual proceedings may take place. But when from particular circumstances the quantity and quality of the goods cannot be accurately ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by trusty Tide Waiters, at the expense of the Crown.—G.O. 1st Feb., 1841.
 - Vessels wrecked at an outport on their *outward voyages*, where the parties are desirous to have the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, under proper precautions, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require.—G. O. 29th April, 1819.
- YACHT CLUB (Russian and American), Vessels belonging to, are to have the same privileges at the ports in this country as are granted to those of the British Clubs.—T. O. 14th Oct., G. O. $\frac{1}{8}\frac{2}{3}$ and $\frac{1}{8}\frac{6}{7}$. Also the French Yacht "Caprice," G. O. $\frac{1}{8}\frac{2}{3}$.
- Harwich ditto, G. O. $\frac{1}{8}\frac{2}{3}$.
 - The Royal St. George's to enjoy equal privileges with those granted to other Royal Yacht Clubs. The several secretaries to be requested to forward annually a list of the names, tonnage, and description of each Yacht, with the names of the owners.—G. O. $\frac{1}{8}\frac{2}{3}$.

THE
CUSTOMS' ESTABLISHMENT
OF THE
PORT OF LONDON.

Corrected to the 5th January, 1853.

SECRETARY'S DEPARTMENT.

Secretary.—William Maclean.

Assistant Secretary.—Francis G. Gardner.

Committee Clerks.

Henry G. Clyde
Charles Claridge

George Dickens
Thomas C. Thorpe

Plantation Clerk.—Charles John Allan Maclean.

Principal and Minute Clerk.—William Buller Kitson.

Clerks.

William Foot
Charles H. Whitmore
Harry Burton
Thomas C. Wildman
Frederick Davies
William B. Hunt
John B. Hale
Thomas J. Pittar
Stephen F. Webb
Joah F. Bates

Ward Nicholson
John Clogg
John Neale
Robert Bates
George Maltby
John P. Sawell
Arthur L. Tollemache
Edward Hollingworth
Henry W. De Mole
William D. Chester

Henry J. Maclean
Robert H. G. F. Pigott
George B. Abdy
William D. Thring
John Smith
Frederick G. Walpole
Francis D. Mitchell
Herbert Joyce
James S. Renwick
Edmund Goodwyn

OFFICERS FOR LAW BUSINESS.

Solicitor.—Felix J. Hamel.

Assistant-Solicitor.—Latham Blacker.

Clerks.

William Cooke
Philip Beverley
Richard Beverley

Edward L. Hopper
John P. Seaver
Richard E. Cumberland

John L. Graham
Richard Beverley, jun.
Charles Daniell

SURVEYORS GENERAL.

Philip Fennings
Charles Boyd

Thomas How
Frederick St. John

RECEIVER GENERAL'S OFFICE.

Receiver General.—Sir F. Hastings Doyle, Bart.

Assistant Ditto.—Timothy Lee.

Clerks.

Thomas Noble
Daniel T. Miller
Charles S. Cartwright
James Cook
Edward Beaumont

George Bezer
Henry R. Poole
Hugh P. Bernard
Thomas E. Wainwright

Robert Whitechurch
William Cadell
Charles D. Johnson
William T. Maynell

CONTROLLER GENERAL'S OFFICE.

Controller General.—John Dickinson.

Assistant Ditto.—Elias Arnaud.

Principal Clerk.—William Tillman.

Clerks.—First Class.

Henry Slyfield

Alfred Tuppes

Second Class.—

John King
William H. Dickenson

Valentine W. Plunkett
Robert C. Goodwin

Third Class.—

John Boyes
John J. Weir

Alfred Slocombe
Charles Beaumont

Edward H. Bassett
Robert Burnaby

Fourth Class.

Frederick V. Mills
William W. Marvin
Samuel Dickinson

William Johnston
George R. Gompertz
Robert Richardson

Charles B. Montagu
Edmund Fry

PLANTATION ACCOUNTS' OFFICE.

Inspector and Examiner.—Edward O. Pemberton.

Assistant ditto.—William Symonds.

Clerks.

Samuel J. Loutitt

Edward Chambers

Arthur White

IMPORTS AND EXPORTS' OFFICE.

Inspector General.—Robert D. Woodfield.

Assistant Do.—John A. Messenger.

Principal Clerks.

Alexander C. Fraser

John Cockburn

David C. Davies

Clerks.—First Class.

Charles Browne	James Johnston	Richard Whitmore
Edward Bernard	Joseph Warren	

Second Class.

Osborn Southes	Stevenson Hume	George S. Cobham
William Masson	Charles P. Lack	James Mundy

Third Class.

Henry Burlton	James E. C. Lewin	George Metcalf
Edmund Crabb	William Sentance	John I. Austin
John J. Gossett	John Benham	

Fourth Class.

Edward Defries	Charles Treleaven	John Shynn
G. W. M. Andrews	John Werrett	Charles M. Fraser
Henry Ruggles	Robert H. Woods	William S. Tarr
John H. Butler	George Pridie	

Fifth Class.

Robert Barker	William Clark	Robert W. Coles
Robert Roper	Edward J. Armstrong	Roderick M. Paton
John Clifford	Charles E. Plowman	George F. Crompton
Henry C. Hast		

EXAMINER'S OFFICE.*Examiner.*—Watkin W. Taylor.*Assistant Do.*—Henry W. World.*Principal Clerks.*

John Edward Jones	Charles F. Brenchley	Edwin Beedell
John Leggat Irish	Stephen Bourne	Robert French

Clerks.—First Class.

Aubrey Walsh	Francis Watson	Peter Warburton
James Gibson	John Bywater	Frederick Walter
John F. Courtenay	Frederick Sturley	

Second Class.

William Bodenham	Thomas Whiting	William P. Keatinge
Robert Parker	Henry Miller	Gervas Ward
Alexander Anderson	Edward A. Edgar	Alfred F. Cuffley
John W. Hodges	John L. Kneller	William Knight

Third Class.

Nicholas Drew	James B. Tomlinson	James Lewis
John Morphew	Augustus C. Raitt	Charles C. Rees
Richard W. Bennett	James Standing	William Colquhoun
Charles F. Cannon	Hugh Bridger	Edward Z. Martin
Benjamin Bassett	Alfred M. Masset	Robert Lynch
William R. Nield		

Fourth Class.

Samuel Neck
Thomas Y. Boddington
Charles Peto
Thomas Potbury
William Andrew
William Robinson
Thomas Cranswick

William Fenton
William Pitcairn
Peter Robertson
George S. Dudley
Charles Waters
Charles W. Mutlow
John B. Seward

Dundas C. Williams
Alexander W. Dods
George E. Bunnett
Joseph Mayall
William H. Meader
Richard Ireland

Fifth Class.

Colin Chisholm
Charles A. J. Cooper
George Cook
William G. Perkins
Edward Kelly
Augustus Fitzgerald
George F. Nedham

William Finlison
James Hoare
Frederick M. Dwight
Richard C. Nokes
Frederick Law
George Harrison
John D. Farquhar

Edward Atkinson
Edmond Ross
Frederick Forrest
Grantham L. Farrow
Edward Tyrrell
Samuel Seldon, (prob.)
Henry St. George (do.)
Frederick Seldon (do.)

LONG ROOM DEPARTMENT.

Collector.—John Braysher

Controller.—William Willimott

Principal Clerk.—William Dickson.

First Class.

William Wybrow
Thomas G. Whitmore

William Billing
John Thompson

Second Class.

John Forster

John S. Willimott

Thomas H. Sewell

Third Class.

Christopher Daly

John B. Henderson

William D. Smith

Fourth Class.

William Caldwell

John P. Lavis

Henry Woodyear

Fifth Class.

Samuel Vaughan
Henry Forrester
Joseph Slocombe

Henry Besser
Major W. Purser
William J. Roberts

Edward Walter
Stephen Clark

Sixth Class.

Michael F. Power
George H. Sweet
Edward Sheppard
John Wright

George Evans
Thomas Howard
Francis D. Gem

William J. Besser
Robert Mackay
Thomas Inglis

Seventh Class.

Frederick Rich
John R. Hawkins
Edwin Boyd
Thomas D. Thorpe

Robert Main
Henry C. Disney
James H. Pounce

Edward Maclean
Henry H. Hooper
William F. Lee

Eighth Class.

Richard Ledger
James Thomas
James E. Burrell
John Flett

James W. Carolan
Charles K. Saunders
George A. Fraser

Henry A. Cartwright
Richard F. Hallowes
Miles Stapylton

PRINCIPALS OF DEPARTMENTS.

Queen's Warehouse-keeper—Frederick T. Walsh
Controller of Accounts, London Docks—Henry Cole
Controller of Accounts, St. Katherine's Docks—Daniel Clark
Controller of Accounts, Tea Department—Samuel B. Lemon
Registrar General of Shipping—William Noss
Accountant of Petty Receipts—Robert G. Hast
Controller of Accounts, West India Docks—Sidney S. Dismall
Controller of Accounts, Legal Quays—Henry W. Dobell
Warehouse-keeper at Deptford—Amos Forster
Clerk for Aliens—Charles Fabian

CLERKS FOR GENERAL BUSINESS.

First Class.

John Galton
 William H. R. Mender
 Edward Dewguard
 John M. Brown
 Thomas Hooper
 William Lambert

William Davis
 George S. Archer
 James Emmerson
 Daniel Packham
 William Pincombe

George St. Quintin
 Thomas S. Moore
 William Levett
 Henry Peall
 Henry Collier

Second Class.

George Barne
 George Rowse
 Robert Bell
 James T. Bailey
 Thomas Cox
 William Harkness
 George Mitchell

Benjamin Bond
 Alexander Black
 George Bunnett
 John S. Tattam
 James Flint
 Robert Taylor

James W. Dixon
 Theophilus Moon
 William L. Ross
 George Sheldrick
 Malcolm D. Crosbie
 George Thorpe

Third Class.

Henry C. Reeves
 John Nicholls
 Richard Huntley
 William Sleeman
 Jonathan C. Welford
 Thomas Foreman
 James Fisher
 Edward Jones
 James Habbjam
 Henry A. Lucas
 Henry W. Legge

Robert Dixon
 Charles E. Green
 J. R. Squirrel
 Frederick Ross
 Richard Allerton
 Frederick Church
 Walter Meader
 Samuel Chappell
 George F. Schilling
 John Bowness

Pearce Southes
 George Sperry
 John W. Dibley
 Thomas Perkins
 William T. Reeves
 Philip Champ
 Henry Harris
 Charles Townsend
 James Maggs
 Napthali Hart

Fourth Class.

William Jennings
 Parker Stanley
 Robert Beck
 Alfred Roberson
 John S. Boulter
 William Cole
 George E. Chapham
 Alfred J. Tyte
 William Smith
 John Morgan
 George Haggart
 James Grant

Frederick Harvey
 James M. Mann
 Thomas Heather
 John H. Gendle
 Henry Cumming
 Henry Robins
 John F. Taylor
 Charles R. Blackett
 Matthew Irving
 Richard Gowlan
 Charles D. New

Nevil O. Cribb
 Charles J. Winckworth
 William H. Ricketts
 William C. Jelly
 Walter B. Measor
 George Peel
 Richard S. H. Gooch
 James Baldwin
 Thomas Stevenson
 James Brock
 Thomas Snarry

Fifth Class.

Augustus White
John E. Cox
Robert Freer
Frederick Fernor
George Haverkam
Henry Chambers
John Walden
James Guy
Robert J. Booth
Alfred Pooley
Benjamin Howson
Edward Wildish
Ingram Owen

Henry S. Worsfold
William H. Ashmead
Ambrose G. Whiting
James Creswell
Charles Cole
George F. Hawlings
Frederick Thuell
William Warburton
Samuel Harris
George Carpenter
Richard Partridge
David Minter
William Worsfold

Oliver Craven
William Reid
William Troon
William Barnes
William C. Turner
George Allison
George Hughes
John Daniel
Robert M. Mullen
James Young
Richard Ruegg
John Dickie

Sixth Class.

Joseph Paxton
Thomas Sandall
George H. Vileland
George H. Armstrong
Thomas Brennan
Leland C. Duncan
James T. Webb
John Fox
John A. Main
Frederick P. Hearn
Valentine Tallow
Frederick C. Blake
Charles Herbert

James B. Lakeman
Robert H. Renton
John K. Harris
Albert Honywill
Joseph B. Mellish
Thomas Johnston
George K. Beedle
Frederick Joyce
John A. Coates
Michael Fitzgerald
Charles H. Barton
Charles H. Mc. Dona
William Oades

Charles A. Badcock
Richard R. George
Thomas H. Askew
John Bellarby
William G. Chalker
Richard Neville
William Prophet
Jesse Body
Henry Knapp
Francis Moloney (*prob.*)
Francis Bryant (*do.*)
Richard Hankin (*do.*)
Henry J. Manley (*do.*)

OFFICERS OF THE WATERSIDE.

Inspectors General.

William S. Kendall

Robert Chapman

Landing Surveyors.—First Class.

Charles Knox

George Blake

Charles Hammond

Second Class.

George Duncan
John Luscombe
Henry C. Brown

John Blakston
John Cockshott

Third Class.

Charles Pocock
William Barber
Robert Cox

James H. Mason
William Marshall

Robert A. Ogilvie
Edward Cowcher

Searchers.—First Class.

Edward Elliot
Thomas D. Dabbe
Tobias Bawden
Robert Knewstub
John Farquharson
Joseph Hancock
Thomas Smerdon

Thomas Mackenzie
Samuel L. Poer
William Holmes
John Benyon
John M. Arnaud
George Forsyth
William Neilson

William Webb
Charles G. Wrangham
George Herbert
John Palgrave
Henry Inglis
Samuel Brent

Second Class.

Walter Inglis
Charles J. Cox
John Luccock
Eneas Cameron
Anthony Compton
Thomas Ryan
Joseph Chatterton

Charles White
William O. Harbord
Thomas A. Bussell
Edmund Scanlan
George Benham
John M'Pherson
Edward King

George H. Butler
Alexander Campbell
John N. Fairman
Llewellyn Mostyn
Frederic Francis

Third Class.

George Tritton
John Thorpe
Charles Harloe
Edward B. Hughes
Henry Lambert
Richard F. Hosken
John Horsfall

Augustus L. Cope
John Lalor
William Phillips
Robert Pritchard
Francis Napier
Francis M. Ure
Edward Fitze

Edward Armstrong
Henry B. Pigot
Thomas Anckland
John Neave
Charles Muskett
Richard W. Cox

Fourth Class.

David J. Ure
Joseph Hoar
Douglas Harrison
Charles G. Sanderson
John H. Lilley
Edward E. Galton
Charles Powis
Charles T. Pickford
Frederick J. Wallis
Alfred Pratt

Henry J. Smith
John Clements
Peter Tuxford
Arthur L. Watts
John W. Douglas
Robert K. Heath
Sydney J. Brewer
Robert Hillman
James Oldham
John Macqueen

James Clayton
Thomas Eveleigh
Matthias Hawden
William Peyton
Thomas L. Williams
John Tattersall
John Fleming
James Britton
James E. Gibson
Henry Waddell

Fifth Class.

Nicholas Wingfield
Henry Caulier
William Fairbairns
William H. Bentley
Charles Bernard
Charles E. Hunt
Samuel Mullings
John A. Smith
William Worth
Edward P. Le Feuvre

George B. Lefroy
Charles C. Turnour
Archibald Campbell
James De R. Cope
John Mc Phee
Thomas Hudson
Thomas Jefferson
William F. Bramall
James P. Smart
David H. Harris

Robert E. Barker
William F. Good
William Lee
Francis Wearne
Thomas Bowden
George H. Young
Charles D. Faircloth
John R. M. Warter
Michael J. Castleden
Richard Perrin

Sixth Class.

Thomas Shindler
William H. Sadler
Charles New
Joseph B. Bunting
William J. Skinner
Paul Francillon
Augustus K. Baylis
Charles C. Skene
Charles Irving
Richard P. Barlow

Richard Down
John King
William H. Wilson
Thomas Bond
James B. Keene
Henry W. Hart
Samuel V. Eastmure
Jeffery Bowden
Charles J. Wilde

William R. Crosbie
Richard R. Cullen
Richard E. S. Oram
Michael Daly
Henry W. Viner
George Cooper
Charles T. Hill
Reginald Burton
William Betterell

INSPECTORS OF GAUGERS.

Richard Z. Troughton
Thomas Shearman
Abraham Rickon

William J. Ready
William Hampton

Gaugers.—First Class.

John Flinter

Thomas Delacourt

Second Class.

Daniel Pick

George Clements

Joseph Simpson

Third Class.

Robert Whitaker
William Carrington

John Bayliffe
Thomas Hull

Fourth Class.

Hugh M. Cummings
David Graham
Charles Overton

Thomas Watkins
Alfred Boxall
David Taylor

John Parker
John Wogden
Thomas Eckley

Fifth Class.

William C. Read
Isaac Bradford
George D. Dyke
Nathaniel Stevens

Sampson Gapps
William Fletcher
Richard Blakesly
William H. Mitchell

William Kedge
William Middleship
William B. Morris
George R. Oram

Sixth Class.

Henry Gibbs
William S. Chamberlin
James Fletcher
Matthew Barron
Samuel Ferguson
John O'Dea

William Neill
James Richardson
George Clayton
Charles Brotherton
Thomas Williams
Thomas J. C. Evans

John Atkinson
George Bunny
James Crispin
Arthur Onge
W. B. Darcy
William Meakin

*Superintendents of Lockers, and Assistants in the Landing and Shipping Department.**First Class.*

John Morris
William Rust
John Church
John Moore
William Mundy

Edward G. Weale
Joseph English
Thomas Walker
George Baxter
Thomas Dunnell

Thomas Gent
Edward Clark
John Brown
John Richardson
John Tutbill

Second Class.

Francis Hill
Robert Johns
John Hickens
John King
Frederick P. Harris
William Purrett
James Cruse

W. O. Boyes
Thomas Devaney
Alex. A. Hampton
George H. Richards
James Harris
Edward Bell
Frederick Ross

Charles Jones
Joseph Wood
Henry Frost
William Tarry
William Botterell
Daniel Brown

Third Class.

W. M. Gilbert
John Solvan
John Carrick
William Doyle
William Moxley
James Morris
William Pike
Alex. McDonald
Adam Innis

William Wareing
George Marriott
James Gough
Henry Farr
William Westropp
William Quick
R. C. Paynter
Thomas Drayson

James Stark
W. F. Nabe
Henry Lee
Samuel Woo
Alfred Sims
John W. Dodd
John Longmead
Isaac Wood.

Principal Timber Measurer.—James Hurd.

Timber Measurers.

William Lawrence
John Turner

John P. Burt
William King

Jerquer.—Thomas E. Carter.

Surveyor for Buildings.—Henry Adams.

Professional Clerk.—Robert Dewea.

Clerk of the Works.—George A. Mortimore.

Surveyor for Sloops.—Lieut. Leven C. T. Walker, R.N.

Medical Inspector.—James O. Mc William, M.D.

Surgeon at Gravesend.—George A. Russell.

Houskeeper.—Henry G. Hast.

Clerk of the Check.—Henry V. Morgan.

Appointers of Weighers.

James Foster
Richard Gillingham
James King

Francis Pring
Thomas Learmond

OFFICERS OF THE WATERGUARD.

Inspector-General.—David S. Harding

Inspectors of the River.

William Smart

Peter Curgenvin

John E. Burt

Tidesurveyors.

First Class.

Richard Fernyhough
John Dobson
James Boston

James B. Giles
John Potter
John Newman

Thomas Knevitt
John Donnan
James Denton

Second Class.

Robert Gray
James Crowe
William Bonayne

Robert Macdonald
Richard Dawes
Richard Gallop

Charles C. Fowler
John Blyth
John Wakem

Assistant Tidesurveyors.

First Class.

Patrick Bonayne
Collingwood Parke

James Sloane
John Chrisfield

Andrew Wright
Robert Drysdale

Second Class.

Alexander Cameron
Richard Keefe
William Wallis

Charles Trew
Samuel Thompson
Thomas Widger

John H. James
John Johnson
James Gardner

Registrar of inferior officers of the Waterguard.—William N. Earle

COAST-GUARD OFFICE.

Controller General—Captain Alexander Ellice, R.N.*Assistant Controller General*—Captain Erasmus Ommanney, R.N.*Principal Clerk*—James W. Safe*First Class.*

Thomas Day

Henry Hersee

Second Class.

Charles Primett

John Colston

W. W. Harvey

Third Class.

Thomas G. Walsh

Constantine P. Onslow

John Retallick

Thomas H. Gozma

Fourth Class.

Robert English

William Dixon

Gilbert Hudson

George H. Mingaye

Duncan J. Cowley

Fifth Class.

J. H. Retallick

Arthur W. L. Gompertz

William Gray

Penny Tucker

Francis W. Gardner

Superintendent of Cruisers' Building and Repairing—John Peck.*Superintendent General of Quarantine*—Sir W. Pym, M.D.

THE
OUTPORTS OF THE UNITED KINGDOM,
 ALPHABETICALLY CLASSIFIED;
 WITH THEIR RESPECTIVE SUBPORTS AND CREEKS
 AND THE NAMES OF THE
 COLLECTORS, CONTROLLERS, LANDING SURVEYORS,
 CLERKS, TIDE SURVEYORS,
 AND OTHER OFFICERS OF CUSTOMS STATIONED THEREAT.

[Corrected to January 5th, 1853.]

FIRST CLASS PORTS.

BRISTOL.

Collector.—John Ker

Controller.—Nicholas E. Browne.

Clerks,

Thomas B. Miller
 Richard Jones
 Henry Croft
 Peter Pope
 James Davis

Thomas Martin
 Thos. W. Rawle
 Daniel S. Willmot
 Thos. F. Gilbert
 James A. Gardner

Samuel Toleman
 Hamlet Corrigan
 Charles Jarvis
 Edwy A. West
 S. H. Baber (*prob.*)

Landing Surveyors.

James Cleland

James Ormsby

William Hussey

Searchers.

Michael Tisdall
 Henry Peters
 Frederick Lewin
 John M. Jacobs

Joseph Cozens
 John Hassell
 Henry T. Quinton
 Oliver G. Lowe

John W. L. Smith
 Jonathan Rothwell
 Charles Jackson
 J. C. Heaven (*prob.*)

Superintendent of Lockers.—John Martin

Chief Tide Surveyor and Inspector of Water Guard.—Edward Morgan.

Tide Surveyors.

John Fairbairn

Elias C. Lawrence

Inspectors of Patrol.

Frederick A. Thoresby

Richard J. Weaver

Samuel G. Deeble

CREEK: Uphill. *P. C. Officer.*—William Richardson

Inspecting Commander of Coast Guard.—Capt. John G. MacKenzie

DUBLIN.

Collector.—Samuel Price Edwards*Controller.*—William H. Buckle*Clerks.*

Eyre W. Preston
John Sheppard
George Hodgson
Thomas Clouston
Michael Laffan
Michael B. Stavelly
William Macready

James McAllister
John R. Scott
John F. Kelly
Chas. Ryan
John Crean
James White

Nicholas Longhas
Patrick Ryan
James D. Delany
J. B. Tydd
J. F. Huddleston
Edwin Saunders

Clerk for Law Business.—John Tew*Landing Surveyors.*

Robert Forster

John W. Arkle

Searchers.

Nicholas Halpin
Thomas Dysart
Thomas Dance
Richard Bowden

Arundel Carpenter
Ignatius W. Kelly
William A. Dunne
Chas. S. Adams

John Abraham
John G. Macfie
Edmund Doherty
George Brereton

Timber Measurer.—William Gray.*Superintending Locker and Appointer of Weighers.*—Nicholas Butler*Tide Surveyors.*

Saunders Rogers
Joseph Hammond

Thomas Hanley
Robert Wade

CREEKS: Wicklow. *P. C. Officer.*—William Coghlan
Arklow. " " Peter Fawcett

Inspecting Com. of Coast Guard for the Dublin District.—Capt. T. E. Symonds*Ditto at Swords.*—Lieut. J. Irwin

GLASGOW.

Collector and Warehousekeeper.—Freegift W. Vanderkiste*Controller and Jerguer.*—Andrew F. Gray*Clerks.*

Andrew Scott
John Scott
Allan Ross
Henry Brown
Thomas J. Graham

George Wignmore
John Ross
Andrew H. Crawford
James Kellar
James E. Cobban

William Dick
Charles Burridge
James Whyte
Robert Park
Robert Dundas

Landing Surveyors.

James Baird

James H. Payne

Searchers.

J. W. Foubister
William Watt
John Hoggan
W. J. Matthews
George Smith

C. M. Spalding
Thomas Laidlaw
W. T. Nimmo
John K. Bruce

Currie Ellis
George Ord
Robert H. Leishman
Andrew G. Anderson

GLASGOW, continued :

Superintending Locker.—James Paul*Tide Surveyors.*

Thomas Gordon | Hamilton Cleland | John Lyall

CHIEFS : Bowling Bay. *P. O. Officer.*—William Campbell
 Renfrew. " " Alex. McDonald

HULL.

Collector.—Michael Cullen Cotton*Controller.*—James Mason*Clerks.*

Joseph Jackson	George Waugh	George H. Wilson
Thomas J. Snowden	Charles W. Arden	Edward Jones
William P. Moore	Samuel Montgomery	B. B. Walker
Joseph W. Lister	Edmund Iale	Edw. Reynolds
Joshua Walker	Francis Stead	Benj. Empeon
George Bell	George H. Todd	Edward W. Wigney

Landing Surveyors.

Peter Cockey | William Green | Charles Marshall

Searchers.

Richard Evanson	Phineas R. Lowther	William B. Bartle
Thomas Osbourne	William F. Bean	Henry Jefferson
Thomas Guy	Richard R. Moxon	John Frise
Crichton S. Gavin	Thomas Stork	Edw. B. Smith
Harbord Harberd	Edward Redfern	James McKay Bean

Timber Measurer.—Abraham Balding*Appointer of Weighers and Locker.*—John Stokes*Superintending Lockers.*

Josiah Thorley | William Graham

Inspector of the River.—Edward Catchpole*Tide Surveyors.*

Coleby A. Davis	Patrick Moran
William Pryn	Daniel Connor
John Rourke	Robert McAdam

Inspectors of Patrol.

Justice Jones	John Janney
Thomas Shipstone	William Daniels
John Sked	John Mellor

Inspecting Commander of the Coast Guard.—Capt. R. H. Elliot

LEITH.

Collector and Warehousekeeper.—William Pugh Gardner.*Controller and Jerquer.*—James Sparrow*Clerks.*

Giles Henderson	James Lethem	Alex. Rollo
Alex. Stuart	Thomas Carse	John Wilson
P. C. H. Nicholson	David Currie	George Wilcox
William Allan	Archibald W. Halden	Robert B. Wallace

LEITH, continued :

Landing Surveyors.

Robert Hodder

Robert Hall

Searchers, Gaugers and Coastwaiters.

John Scott
Spelman J. Smyth
Stewart Soeales
Andrew A. Thomson

Robert Monro
James S. Thomson
Peter H. Hardie

Duncan Gavin
Valentine Knight
James K. Thom

*Superintending Looker.—Peter Currie.**Tide Surveyors.*

James Thompson

R. B. Mitchell

G. M. Thompson

CRICKS : Fishierrow. *P. C. Officer, &c.*—John Thomson

Cockensia. " " James Scotland

Granton. " " Nicholas G. Charlton

Inspecting Commander of the Coast Guard.—Commander Thomas Cochran, R.N.

LIVERPOOL.

Collector.—Elias Arnaud*Controller.*—Ambrose Foot.*Long Room Clerks.*

John Wignall
John C. Bezer
Thomas Dickinson
George St. George
Robert de Rinsy
William G. Flewker
William G. Stewart
Fred. M. Holder
John Bromley
William Hewitt
Joseph Pike

M. S. H. McCausland
Richard Ross
James Monkhouse
Jesse Coulthurst
John R. Gill
John Blaikie
William Edwards
Richard Sumner
Henry Overton
William E. Grocott

John R. Jage
Henry Heaketh
John B. Edwards
Edwin Woodgate
Thomas Cooper
James Chas. Dewar
George Thomas
Wm. L. Pearson
Paggen Hale
John M. Ashton

Inspector General.—Joseph H. Rolla.*Landing Surveyors.*

Peter Allen
Edwin Lee
Andrew H. Bulteel

George Witt
Arthur S. Rich
Henry H. Sutton

John T. King
Thomas Brown
William P. Tomlin

Jerquer and Controller of Accounts.—Isaac G. Thom*Searchers and Landing Waiters.*

John Hayton
Wm. McBride
Thomas Innes
Philip Closson
William Barford
John H. Magrath
William Denton
John Nyren
Henry Kinsey
Charles G. Say

Geo. W. Gibbs
Timothy Kinsella
Colin Cameron
Thomas F. Fuller
Philip Stevens
William Every
Benjamin Stone
Edward Rudd
William Whiting
John H. Shanklin

Robert Fisher
Henry Leithead
John D. F. Gibbes
Frederick Wilkinson
Henry W. Crosby
Fred. D. Morgan
James Ward
William Kendall
Joseph T. Barton
Edward Whitte

LIVERPOOL, continued :

Searchers and Landing Waiters (continued).

William P. Meeker	William Pickthall	William Winstanley
Fred. A. Miall	John Holmes	John Clinton
John Hussey	Hugh Goold	Thomas W. Kelly
John Walker	Richard Hayward	Thomas Sansom
Jeremiah M. Dawkins	Henry H. McBride	Edwin D. Musgrove
Thomas S. Blease	W. H. Brassey	Robert M. Green
Edward Glover	John H. Genn	James Edgar
William Burke	James Barnes	Robert Japp
William Bean	P. T. Hay	John A. Kerford
Henry Smith	Henry P. Wright	George Shelton
Caleb Stower	Peter G. Traer	Henry W. Vynner
Thomas C. Archer	John Britten	William B. Humby
Albion Mackay	James M. Smith	Richard W. Swayne
Rudolph Ilberry	John B. Williams	William Roberts
John Hargreaves	Thomas Gale	William Sidebottom
Joseph Johnson	John Mudie	Hugh B. Jones
Samuel Aston	Joseph B. Sowerby	Joseph Harding
Walter Ilberry	Thomas Thomas	William Woodgate
John Pennington		

*Inspector of Gaugers.—William Thompson**Assistant-Inspectors of Gaugers.*

Thomas H. Clarke

Charles Jackson

Gaugers.

William Bliss	Thomas Conway	James White
Samuel McClelland	Tristram Foster	John Murray
James L. Robinson	Alex. J. Tate	James Armour
Robert Mitchell	Robt. H. Dunkin	T. Barrow (probation).
Thomas Cornish		

Timber Measurers.

James Williams

William Probyn

*Clerks for General Business.**Principal Clerks*

Thos. B. Fellowe	John Pierce	Thomas Bunting
Joseph S. Evans	Robert Fraser	John R. Lonsdale
Charles Ashton	John Bruce	John P. Lang
James Burr	Henry K. Rooke	Samuel Part
Joseph J. Marsden	Frederick Middleton	John Nicholson
Richard Smith	William B. Dockrall	Samuel C. Luya
John H. Hawker	James Turner	Donald Ross
Edward Connor	William Cochrane	Chas. McAllister
James Townson	Thomas Coyle	F. Foxwell
Thomas Standish	Joseph D. Barnes	William Green
William J. Chapman	John King	Gronway Parry
Edward Rigmalden	Henry Cockshott	Henry C. Luya
St. Felix Tucker	William Stevenson	Walter B. Penley
Edward Osborne	Geo. W. Cashell	Robert P. Parsons
Charles Jones	David Scott	Charles Binning
John Scott	Thos. Abercrombie	Henry Ferrey
	William H. Poole	Alexander Thompson
	Alex. W. G. Smart	William Jones

LIVERPOOL, continued :*Superintending Lookers and Re-dipping Officers.*

James Ashton	William Peake	Thomas Brown
Thomas McHale	James Gore	William Hull
William McConachie	John Forbes	William Donald
James Cassell	Thomas Jones	Thomas Moss
Henry Joyce	Fisher Burgess	William Baird
William Henry	Andrew Mayne	George Watson
Joseph Hoar	John Brassey	Stephen Keyridge
John Ellison	John Gregory	Sampson Major

Inspectors of the River.

Richard Potbury	William Jago
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Tide Surveyors.

Robert Beedle	William Robins	Edward L. George
William Nott	Edward Conway	Benj. R. Barnes
William Yeowell	James Baxter	William Harris
Andrew F. Spracklin	Robert Luce	James Foley
William Dickson	John Roberts	Martin Byrne
John Maxwell	James Webb	John Holloway

Inspectors of Patrol.

Henry Wright	Richard Corrie	John Sewell
P. B. Maylor	James Moore	Edward Craigs
George Hardy	James Dale	Richard Robinson
Ebenezer Johns	Michael Walsh	William Vasey
John Meddins	Walter Beggs	Samuel Read
Moses Jenkins	Henry Williams	John Fox

Superintendent of Quarantine.—Lieut. Chamberlain.

CREEK : Runcorn. *P. C. Officer.*—Isaac Trevan

SECOND CLASS PORTS.**BELFAST.**

Collector and Warehousekeeper.—Charles Hoffmeister

Controller and Jerquer.—John Carille

Clerks.

James Green	James Moore	William Devlin
Joshua Moffatt	John L. Henry	James Campbell
J. S. Cantwell	H. J. McCracken	Charles Pyke

Landing Surveyor.—John Evans

Searchers.

Edward J. Pretty	Wm. John Tripp	Thos. W. Dowley
Edward Brown	Adam Hill	Henry Brigs (<i>prob.</i>)

Tide Surveyors.

Francis McKeown	Robert Joynt	James Dawson
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BELFAST, continued :

Superintending Locker.—Henry Lowth

CREEK : Larne. *P. C. Officer.*—Daniel Shereff

Inspecting Commanders of Coast Guard at
Donaghadee—Commander R. Studdart, R.N.
Carrickfergus—Captain Alexander Little, R.N.

CORK.

Collector and Warehousekeeper.—Frederick Cassell

Controller and Jerquer.—Geo. Cook Hamilton

Long Room Clerks.

Joseph Abbott	Edw. J. Doherty	Thomas S. Lyons
Richard McCarthy	Benj. B. Galbraith	James Conway
Nathl. W. Chatterton	Morgan O'Donoghue	

Landing Surveyor.—James L. Johnstone.

Searchers.

Thomas J. Keane	Stephen Barry
Thomas B. Carnegie	John Hogan

Tide Surveyors.

Nicholas Seymour	Richard Read
Maurice Leyne	Bryan Adams

SUB-PORTS : Kinsale. *Sub-Collector, &c.*—William M. Miller
 " *Sub-Controller, &c.*—Caleb Cox
 Youghal. *Sub-Collector, &c.*—Robert McGowan
 " *Sub-Controller, &c.*—Hugh Clendenning

CARREK : Clonakilty. *P. C. Officer.*—George Farne

Inspecting Commanders of Coast Guard.

Queenstown.—Comm. O. P. Knott | Kinsale.—Capt. W. M. W. Douglas
 Youghal.—Lieut. Charles Bagshot

GREENOCK.

Collector and Warehousekeeper.—William Stiles Roe

Controller and Jerquer.—William MacAulay

Clerks.

Thomas King	Stewart McAllister	John Ritchie
Utrick Walton	Hugh McGregor	Duncan McIntyre
James Little		

Landing Surveyor.—Jacob Ord

Searchers.

Archibald Langwell	Robert Morison	William S. Elliott
William McDowall	John Cleland	Hugh S. Main
Neil Leitch	Alex. C. Innes	

GREENOCK, continued :

Tide Surveyors.

Samuel Curtis		Edwin Hanley
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Superintending Locker.—John McDougall

CREEKS :	{	Ardrisaig by	} P. C. Officer. &c.—Peter McKinnon		
		Lochgilphead			
		Oban.		" "	James Aldcorn
		Tobermory.		" "	Alex. McLachlan
		Rothsay.	" "	Archibald McLea	

Inspecting Commander of the Coast Guard.—Capt. A. N. Fairman

NEWCASTLE.

Collector and Warehousekeeper.—William J. Williams*Controller and Jerquer.*—Joseph Black*Clerks.*

Thomas Browne	|	Michael A. Shield	|	Frederick Brandling
William Whitney	|	Edward Story	|	J. C. Preston
John Young	|	Jas. H. M. Maughan	|	John M. Thompson
Outhbert Carr	|	John Bruce	|	

Landing Surveyor.—Charles Lemon*Searchers.*

Peter Moore	|	Duncan L. McAllum	|	Edward C. Sanders
John R. R. Rayner	|	Robert Leitch	|	John Dees
Edward J. Wilson		Ralph S. Bell		Robert Jackson

Tide Surveyors.

William Kenny		James French
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Appointer of Weighers.—Robert Campbell

PLYMOUTH.

Collector and Warehousekeeper.—John Stewart*Controller and Jerquer for Warehoused Goods.*—Robert Daw*Clerks.*

John S. Salmon	|	Edward C. Lawson	|	Richard Birdwood
William G. Slaughter	|	Lewis Poda	|	

Landing Surveyor.—David W. Low*Searchers.*

Richard Luscombe	|	John H. S. Russell	|	Alfred H. Kerwell
William B. Ramsey	|	William D. Bickle	|	

Tide Surveyor.—Christopher Rea *Timber Measurer,* Thomas Frew*Queen's Warehousekeeper.*—Charles Cuddeford*Superintendent of Lockers and Weighers.*—Edwin Langmead

CREEKS :	Mill Bay.	<i>Tide Surveyor.</i> —William Molyneux
	Calstock.	<i>P. C. Officer.</i> —George L. Skinner

Inspecting Commander of the Coast Guard.—Capt. W. H. Kennedy

SOUTHAMPTON.

Collector and Warehousekeeper.—Thomas Powell*Controller and Jerquer.*—Neil Leitch*Clerks.*

John Graves	John Lisle	Henry Durkin
George Dymott	Bryan Mackay	John T. Tucker
John Balmain	George D. Allen	James Yarnold
John F. Stevens	Chas. F. Williams	Edward Coxwell (<i>prob.</i>)

Landing Surveyors.

Henry Woods	Paterson Bamber
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Searchers.

Alfred Baker	Joseph F. Parker	Edward Sharp
Chas. J. Clarke	George Brown	Joseph Dawes
Henry W. Miall	William Walker	Thomas W. Phillips
Henry G. Sellwood	George Batten	

Superintending Looker.—James Bertram*Tide Surveyors.*

Thomas Obree	Hugh Williamson
James W. Witt	William Skinner

CREEK : Lymington. *P. C. Officer.*—George Grunsell*Inspecting Commander of the Coast Guard.*—Capt. J. G. Harrison

THIRD CLASS PORTS.

ABERDEEN.

Collector.—William Sawyers*Controller.*—Daniel B. Preston*Clerks.*

Alexander Lyell	Wm. G. Maclean	Alex. Macfarlane
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Searchers.

David Bremner	William Sisson
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Tide Surveyor.—James McCallum*Looker.*—William Gillan*Looker and Weigher.*—James ImrayCREEK : Newburgh. *P. C. Officer.*—Thomas Stuart*Inspecting Com. of the Coast Guard.*—Commander H. St. John Georges

DUNDEE.

Collector and Jerquer.—James Trevenen*Controller and Landing Surveyor.*—David Williams*Clerks.*

David Walker	James Scott	Robert Scott
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Searchers.

James Kidd	John Melville	William Scott
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Tide Surveyor.—Joseph NorthmoreCREEKS : Ferry Port on Craigs. *P. C. Officer, &c.*—John HillBroughty Ferry. *Tide Surveyor.*—Joseph Hicks

EXETER.

Collector.—Henry Leale Grove *Controller*.—Arthur Stewart
Clerks.
 Owen Hearn | R. G. Cheesman | Charles Bennett
Searcher.—Wm. Smith *Do. and Tide Surveyor*.—H. A. M. Farrant
CREEKS: Topsham. *P. C. Officer, &c.*—John Jones
 Exmouth. *Tide Surveyor, &c.*—William Matthew
Inspecting Commander of the Coast Guard.—Capt. William Ellis

GLOUCESTER.

Collector.—Thomas Hastings *Controller*.—Manby Davis
Clerks.
 William S. Lloyd | Edward Calton
 Chas. C. Brown | Thomas Davis
 Harry F. Shute
Landing Surveyor.—Frederick Pennell
Searchers.
 William Richards | Charles M. B. Hale
 Edward Weaver | George England
 Edward Coleman
Tide Surveyor.—Thomas Webb *Superintending Locker*.—Fred. L. Tibbin
CREEKS: Beachley. *Tide Surveyor*.—William B. Hill
 Lydney. *P. C. Officer*.—Wm. J. Reed

LIMERICK.

Collector.—Frederick Trevor *Controller*.—J. W. Trousdell
Clerks.
 William D. Hobson | Michael O'Shaughnessy
 John O'Gorman | William M. Wallnut
Landing Surveyor.—William Christian
Searchers.
 Richard Davies | William Goulding
Tide Surveyor.—Thomas Hill
CREEKS: Kilrush. *P. C. Officer, &c.*—John H. Stritch
 Clare. " " Michael O'Halloran
 Askeaton. " " Daniel F. Riordan
Inspecting Commander of Coast Guard.—Commander John J. Palmer

LONDONDERRY.

Collector and Jerquer.—John Crampton
Controller and Warehousekeeper.—John P. Penberthy
Clerks.
 William Scott | Robert Kennedy | Charles Scott
Searcher.—Alexander Dysart *Tide Surveyor*.—Thomas Deulon
CREEK: Ballyraine. *P. C. Officer*.—James Semple

PORTSMOUTH.

Collector.—John F. Moore Hodder *Controller.*—Charles Winkworth

Clerks.

George H. Rylands
Edward Bell

Herbert Allen
William Shapcott

Landing Surveyor.—Richard H. Minns

Searchers.

George Rickman | Alfred Cooper | Richard Parker

Tide Surveyors.

William Penny

Henry P. Trestrall

CREEKS : Fareham. *P. C. Officer.*—Henry Wilkins

Emsworth " " Gideon J. Lipscomb

Inspecting Commander of the Coast Guard.—Commander V. A. Massingberd

STOCKTON.

Collector and Jerquer.—Joseph Baldwin

Controller and Landing Surveyor.—Robert Cullum

Clerks.

William E. Hall

Thomas Jackson

Searchers.

Christopher Hodgson | Thomas J. Todd | James Nicol

CREEKS : Cleveland Point. *Tide Surveyor.*—William Bardo

Middlesboro'. *P. C. Officer, &c.*—Thomas Nichol

SUNDERLAND.

Collector.—William Wilcox *Controller.*—Alexander R. MacLeay

Clerks.

William Robinson
Thomas M. Mitchell

James Goble
Henry Scott

Landing Surveyor.—William W. Godfrey

Searchers.

J. H. Kirk | J. S. Lloyd | F. J. Cackett

Tide Surveyors.

John Wray

John Bee

SUBPORT : Seaham. *Sub-Collector, &c.*—John Graham

" " *Sub-Controller, &c.*—John Phillips

Inspecting Commander of Coast Guard.—Commander G. L. Norcock

WATERFORD.

Collector.—Arthur Lamb

Controller & L. Surveyor.—H. Higginson

Clerks.

Joseph Fanning
William Dobbyn

Gerald Connolly
John Lambert

WATERFORD, continued:

		<i>Searchers.</i>	
Wm. M. Alcock	|	Matthew Martin	
		<i>Tide Surveyors.</i>	
William Craig	|	Martin Costelloe	
CREEK : Dungarvan. <i>P. C. Officer, &c.</i> —William Nagle			
<i>Inspecting Commander of Coast Guard.</i> —Captain Walter G. Mansfield			

WHITEHAVEN.

<i>Collector.</i> —Isaac Holmes Nanson		<i>Controller.</i> —Francis Martin	
<i>Clerks.</i>			
Robinson Simpson	|	Thomas Hudson	| Joseph Hayton
<i>Searchers.</i>			
Richard Maugham	|	William Marshall	
<i>Tide Surveyor.</i> —John Davids			
CREEKS : Ravenglass. <i>P. C. Officer.</i> —John Lamb.			
Millom	"	"	John Kerr

FOURTH CLASS PORTS.

DOUGLAS.

<i>Collector</i>	.	.	.	.	.	Thomas M. Wearne
<i>Controller</i>	.	.	.	.	.	John Ralph
<i>Clerks</i>	.	.	.	.	.	{ Nathaniel H. Walker
						{ W. Cobham
<i>Searcher</i>	.	.	.	.	.	Michael Howlett
<i>Tide Surveyor</i>	.	.	.	.	.	Peter Clarke

SUBPORTS:

Darbyhaven— <i>Sub-Collector, &c.</i>	.	.	William H. Smith
" <i>Sub-Controller, &c.</i>	.	.	John Henry Davidson
Ramsay— <i>Sub-Collector, &c.</i>	.	.	George H. Price
" <i>Sub-Controller, &c.</i>	.	.	John D. Dumaresq

CREEK:

Peel— <i>P. C. Officer</i>	.	.	.	.	Leslie Lockhart
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DOVER.

<i>Collector</i>	.	.	.	.	.	Daniel Colquhoun
<i>Controller</i>	.	.	.	.	.	John Lorimer
<i>Clerks</i>	.	.	.	.	.	{ George H. Reeve
						{ John Boyce
						{ Stephen Lancefield
<i>Landing Surveyor</i>	.	.	.	.	.	Polling Smithett
						Richard Sell
<i>Searchers</i>	.	.	.	.	.	{ John Spain
						{ James A. Cocke
						{ Benjamin Fricker
<i>Tide Surveyors</i>	.	.	.	.	.	{ William E. Monger

FOLKSTONE.

<i>Collector and Jerquer</i>	.	.	.	.	.	John Edmund Lacon
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Charles Heyward
<i>st Clerk</i>	.	.	.	.	.	John P. Wellard
<i>nd Ditto</i>	.	.	.	.	.	Bartholomew Minter
<i>rd Ditto</i>	.	.	.	.	.	J. Hayward
<i>th Ditto</i>	.	.	.	.	.	T. Golden
<i>Assistant Landing Surveyor</i>	.	.	.	.	.	Francis Brent
						{ Richard Cocke
						{ Samuel J. Mackie
<i>Searchers</i>	.	.	.	.	.	{ Alfred Farnworth
						{ Fredk. J. Lilly
						{ Thomas Baines
<i>Tide Surveyor</i>	.	.	.	.	.	Frederick Bloom
<i>Inspecting Commander of Coast Guard</i>	.	.	.	.	.	Capt. Peter Fisher

LYNN.

<i>Collector</i>	.	.	.	.	.	John Burton Timmings
<i>Controller</i>	.	.	.	.	.	John Adley
<i>Clerks</i>	.	.	.	.	.	{ Francis J. Swatman
						{ George F. Swatman
<i>Searchers</i>	.	.	.	.	.	{ Phillip Broadfoot
						{ Vacant.
<i>Tide Surveyor</i>	.	.	.	.	.	Edward True

CREEK :

<i>Heacham—P. C. Officer</i>	.	.	.	.	John G. Burcham
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NEWRY.

<i>Collector</i>	.	.	.	.	.	Kenneth Mackenzie
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Charles Anson
<i>Clerk</i>	.	.	.	.	.	John Quin Henry
<i>Searcher and Tide Surveyor</i>	.	.	.	.	.	Samuel Ellis
<i>Timber Measurers</i>	.	.	.	.	.	{ Michael Smith
						{ James Thompson.
<i>Tide Surveyor at Warren Point</i>	.	.	.	.	.	David Blair
<i>Inspecting Commander of Coast Guard at Newcastle</i>	.	.	.	.	.	Commander Chas. J. Austen

SHOREHAM.

<i>Collector</i>	.	.	.	.	.	John Mackinlay
<i>Controller</i>	.	.	.	.	.	Richard Gates
<i>Clerks</i>	.	.	.	.	.	{ John T. Ansell
						{ George Clayton
<i>Searcher</i>	.	.	.	.	.	Silvester S. Stewart
<i>Tide Surveyor and Coastwatter</i>	.	.	.	.	.	James McGregor
<i>Locker</i>	.	.	.	.	.	James Beach

SLIGO.

<i>Collector and Jerquer</i>	.	.	.	.	.	Owen Wynne
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Richard S. Dowsley
<i>Clerk</i>	.	.	.	.	.	J. C. Johnstone
<i>Ditto and Searcher</i>	.	.	.	.	.	Charles Costelloe
<i>Tide Surveyor</i>	.	.	.	.	.	Pierce Grace

Aberthaw, Barry, and Sully—Coast-
waiter Evan Thomas

CARLISLE.

<i>Collector and Jerquer</i>		John Sloan
<i>Controller and Landing Surveyor</i>		Adam Stevenson
<i>Searcher</i>		Thomas Weir

CREEK :

Fisher's Cross, or Port Carlisle—*P. C.*

<i>Officer</i>		Thomas Dickinson
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CHESTER.

<i>Collector and Jerquer</i>		George Hay Anderson
<i>Controller and Landing Surveyor</i>		George Smith
<i>Clerk and Searcher.</i>		Edwin S. Hughes
<i>Tide Surveyor.</i>		William Steele

CREEKS :

Flint and Bagilt— <i>Coastwailer, &c.</i>		William C. Jones
Wepre— <i>P. C. Officer</i>		Joseph Jones
Mostyn— <i>Ditto</i>		John White
Rhudlan— <i>Ditto</i>		John Hughes

COWES.

<i>Collector and Jerquer</i>		Henry J. Clarke
<i>Controller and Landing Surveyor</i>		George J. Baumbach
<i>Clerk and Searcher</i>		F. M. Macqueen
<i>Tide Surveyor</i>		E. H. Cuthbertson

CREEK :

Newport— <i>P. C. Officer</i>		Alfred Cole
<i>Inspecting Commanders of Coast Guard</i>	{	Commander P. Somerville
	{	Commander T. E. Katon

DARTMOUTH.

<i>Collector and Jerquer</i>		James Donelan
<i>Controller and Landing Surveyor</i>		Joseph H. Sparke
<i>1st Clerk</i>		William H. Godfrey
<i>2nd Ditto</i>		George N. Puddicombe
<i>Searcher</i>		William R. Creed

CREEKS :

Salcombe— <i>P. C. Officer</i>		William H. Cossins
Brixham— <i>Ditto</i>		Henry Brooking
<i>Inspecting Commanders of Coast Guard</i>	{	Capt. W. A. Story
	{	Commander Charles S. Norman

DROGHEDA.

<i>Collector and Jerquer</i>		James Lawson
<i>Controller and Landing Surveyor</i>		John Cronin
<i>Clerk</i>		Charles Collins
<i>Searcher</i>		Charles Branagan

DUMFRIES.

<i>Collector and Jerquer</i>		Edward Waters
<i>Controller and Landing Surveyor</i>		John McKenzie
<i>Clerk</i>		Thomas B. Duncan

DUMFRIES, continued :

CREEKS :

Carsethorn— <i>P. C. Officer</i> . . .	Andrew Brown
Annan— <i>Searcher, &c.</i> . . .	Robert Chalmers
Kirkcudbright— <i>Ditto, &c.</i> . . .	William Gray
Barlochan— <i>Ditto</i> . . .	George H. Thomson
Glencaple— <i>Ditto</i> . . .	David Dalgleish

DUNDALK.

<i>Collector and Jerquer</i> . . .	William Delap
<i>Controller and Landing Surveyor</i> . . .	John Daly
<i>Clerk</i> . . .	John A. Reid
<i>Inspecting Commander of Coast Guard at</i> Castlebellingham . . .	Capt. John Sibbald

PALMOUTH.

<i>Collector</i> . . .	John Shelly
<i>Controller, &c.</i> . . .	James Foyster
<i>1st Clerk, Long Room</i> . . .	Charles E. Bull
<i>2nd Ditto and Searcher</i> . . .	Charles R. Palmer
<i>Tide Surveyor</i> . . .	William Gould
<i>Locker</i> . . .	Frederick O. Williams

CREEKS :

St. Mawes— <i>Tide Surveyor</i> . . .	James Hirst
Gweek— <i>P. C. O. and Tide Surveyor</i> . . .	George Phillips
Pennryn— <i>Ditto Ditto</i> . . .	William Cornish
<i>Inspecting Commander of Coast Guard</i> . . .	Capt. John M. D. Skene

GALWAY.

<i>Collector and Jerquer</i> . . .	John Richardson
<i>Controller and Landing Surveyor</i> . . .	Allan T. Chatfield
<i>Clerk</i> . . .	Henry Blake
<i>Landing Waiter</i> . . .	John J. Moutray
<i>Tide Surveyor</i> . . .	Jonathan Dowman
<i>Inspecting Commanders of Coast Guard—</i> Castle Bay . . .	Commander J. Richardson
Clifden . . .	Commander Aug. C. May

GOOLE.

<i>Collector</i> . . .	Richard Patten
<i>Controller and Landing Surveyor</i> . . .	Daniel Dudgeon
<i>Searcher and Clerk</i> . . .	Henry D. Patten
<i>Tide Surveyor</i> . . .	Duncan McLellan

CREEK :

Selby— <i>Coastwaiter</i> . . .	William S. Bell
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GRANGEMOUTH.

<i>Collector</i> . . .	Henry Rodd
<i>Controller and Landing Surveyor</i> . . .	Charles Watson
<i>Clerk</i> . . .	William Walker
<i>Searchers</i> . . .	{ John Russell James S. Learmouth

GRIMSBY.

<i>Collector and Jerquer</i>	Henry Tritton
<i>Controller and Landing Surveyor</i>	Samuel Mayor
<i>Clerk</i>	Robert Hicks
<i>Searcher</i>	John L. Capiter
<i>Tide Surveyor</i>	John Haines

CREEK:

<i>Saltfleet—P. C. Officer</i>	
<i>Inspecting Commander of Coast Guard</i>	Commander E. R. Power, R.N.

IPSWICH.

<i>Collector</i>	Frederick Freshfield
<i>Controller and Landing Surveyor</i>	William Tickner
<i>Clerk</i>	George H. May
<i>Searcher</i>	Richard Bruce
<i>Tide Surveyor</i>	Thomas Robb

KIRKALDY.

<i>Collector and Jerquer</i>	Robert Willingale
<i>Controller and Landing Surveyor</i>	Isaac Walker
<i>Clerk and Searcher</i>	William Balfour
<i>Searcher and Tide Surveyor</i>	William A. Smith

CREEKS:

<i>Anstruther—P. C. Officer, &c.</i>	(Vacant)
<i>Leven, Largo, and Methil—Ditto</i>	James Arthur
<i>Dysart—Ditto</i>	Michael Brown
<i>Burnt Island—Ditto</i>	James Hutchinson
<i>St. Andrews—Ditto</i>	William Boyd
<i>Crail—Ditto</i>	Richard Southon

LANCASTER.

<i>Collector</i>	James Ross
<i>Controller and Landing Surveyor</i>	William Wheeler
<i>Searcher and Clerk</i>	Samuel Malley
<i>Tide Surveyor</i>	Ephraim Taylor
<i>Locker</i>	Hugh Perry

CREEKS:

<i>Ulverstone and Ireleth—P. C. O., &c.</i>	Richard Ashbourne
<i>Rampside—Coastwaster, &c.</i>	Joseph Taylor
<i>Foulton—P. C. O.</i>	John Wright
<i>Arnside and Grange—Ditto</i>	Robert Marshall

NEWPORT.

<i>Collector and Jerquer</i>	Thomas Lee
<i>Controller and Landing Surveyor</i>	Thomas L. Stapledon
<i>Clerks, Long Room</i>	{ E. L. Penfold
	{ Wm. M. Griffith
<i>Searchers</i>	{ R. W. Nicholas
	{ William Wheeler
<i>Tide Surveyor</i>	Joseph Barker
<i>Assistant Ditto</i>	Richard Trew

PENZANCE.

<i>Collector and Jerquer</i>	John G. Beresford
<i>Controller and Landing Surveyor</i>	Robert James
<i>Clerk</i>	Edward B. Moyle
<i>Searcher and Tide Surveyor</i>	John Mathews
CREEK :	
St. Michael's Mount— <i>P. C. O., &c.</i>	John Grose
<i>Inspecting Commander of Coast Guard</i>	Com. Robert T. Bedford

POOLE.

<i>Collector and Jerquer</i>	William Broster
<i>Controller and Landing Surveyor</i>	Thomas O. Barnicoat
<i>1st Clerk</i>	Joseph Short
<i>2nd Clerk</i>	John Beeks
<i>Searchers</i>	{ John Bird
	{ David Pilmore
<i>Tide Surveyor</i>	Henry Ide
CREEK :	
Swanage— <i>P. C. Officer</i>	James Craft
<i>Inspecting Commander of Coast Guard</i>	Capt. A. J. Woodley

PORT GLASGOW.

<i>Collector and Jerquer</i>	John Boyle
<i>Controller and Landing Surveyor</i>	Walter Irvine
<i>Clerks</i>	{ William Park
	{ James Dunbar
	{ Duncan McArthur
<i>Searchers</i>	{ James Thomson
	{ Archibald C. Lade
<i>Tide Surveyor and Landing Waiter</i>	Robert Welch

PRESTON.

<i>Collector and Jerquer</i>	Thomas Underwood
<i>Controller and Landing Surveyor</i>	Samuel Christopherson
<i>Clerk</i>	Richard A. Crombleholme
<i>Searcher</i>	Daniel Penny
CREEKS :	
Heaketh Bank— <i>P. C. Officer</i>	Edward Pickup
Lytham— <i>Ditto, and Tide Surveyor</i>	William Hind

RAMSGATE.

<i>Collector and Jerquer</i>	William Bellamy
<i>Controller and Landing Surveyor</i>	George Gwyther
<i>Clerk</i>	William Petherick
<i>Searcher and Tide Surveyor</i>	George Hopkins
CREEKS :	
Margate— <i>P. C. Officer, &c.</i>	Thomas S. Stribley
Sandwich— <i>Do. and Landing Waiter</i>	Thomas G. Cole

ROCHESTER.

<i>Collector</i>	William Redpath
<i>Controller</i>	Henry Thomas
<i>Clerks</i>	{ John Batten
	{ Franklin T. Boucher
<i>Searcher</i>	Joseph E. Davey
<i>Tide Surveyor</i>	William Sawyers
<i>Looker</i>	Henry Rimmington

ROCHESTER, continued :

CRICKS :

Sheerness— <i>P. C. O.</i>	George Westlake
Maidstone— <i>Ditto</i>	William H. Webb

Inspecting Commander of Coast Guard at

Sheerness	Capt. R. D. Aldrich
Greenhithe	Capt. W. Neame

SHIELDS.

Collector	John N. Beaumont
Controller	James Turner
Clerks	{ Stephen Rogers
	{ Oswald Detchon
Searchers	{ William Rees
	{ John Rennison
Tide Surveyors	{ Samuel Keys
	{ Charles Carr
	{ William M. Smythe

SUPPORT :

Blyth— <i>Sub-Collector, &c.</i>	James Irwin
„ <i>Sub-Controller, &c.</i>	James Scott

CRICKS :

South Shields— <i>P. C. Officer, &c.</i> . .	William Sumpter
Amble and Warkworth— <i>Ditto</i> . . .	Andrew Richardson

SWANSEA.

Collector and Jerquer	William Barker
Controller and Landing Surveyor . .	Thomas S. Todd
Clerks	{ Henry Bevan
	{ William Gronow
Searchers	{ William J. Turner
	{ Jenkin Todd
Tide Surveyor	Samuel B. Williams

CRICKS :

Port Cawl— <i>P. C. Officer</i>	Silvanus Bevan
Port Talbot— <i>Ditto</i>	William Loveluck
Neath— <i>Ditto</i>	William L. M. Humphreys
Inspecting Commander of Coast Guard	Commander Jas. S. A. Dennis

TRURO.

Collector and Jerquer	Robert Jeffery
Controller and Landing Surveyor . .	Robert S. Kilgour
Searcher	Thomas West

CRICKS :

Point— <i>P. C. Officer</i>	Richard Chellew
Mopus and Woodberry— <i>Ditto</i> . . .	John R. Strickland

WEYMOUTH.

Collector and Jerquer	Henry Costerton
Controller and Landing Surveyor . .	George Reynolds
1st Clerk	Richard G. Hancock
2nd Clerk	George Reynolds
Searcher	Charles Thomas
Tide Surveyor	Robert W. Shorman
Inspecting Commander of Coast Guard	Commander Horatio Blair

SIXTH CLASS PORTS.

ARBROATH.

<i>Collector and Jerquer</i> . . .	Thomas Jones
<i>Controller and Landing Surveyor</i> . . .	John P. Hayton
<i>Searcher and Tide Surveyor</i> . . .	James A. Alexander

ARUNDEL.

<i>Collector and Landing Surveyor</i> . . .	Daniel Gill
<i>Controller and Tide Surveyor</i> . . .	Charles Rudwick

CREEKS :

Littlehampton— <i>Tide Surveyor</i> . . .	William Burrell
Chichester— <i>P. C. Officer.</i> . . .	Thomas Wilson
<i>Inspecting Commander of Coast Guard</i>	Capt. Hay E. S. Winthrop

AYR.

<i>Collector and Landing Surveyor</i> . . .	Alexander Thompson
<i>Controller and Tide Surveyor</i> . . .	John W. Wood

CREEK :

Girvan— <i>P. C. Officer</i> . . .	James Elder
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BANFF.

<i>Collector and Landing Surveyor</i> . . .	David Grieve
<i>Controller and Tide Surveyor</i> . . .	John Bold

CREEKS :

Fraserburgh— <i>P. C. Officer</i> . . .	John Gatherer
Garmouth— <i>Ditto</i> . . .	James Cruickshank
Buckie and Cullen— <i>Ditto</i> . . .	John Sterling
<i>Inspecting Commander of Coast Guard</i>	Commander George Skipwith

BARNSTAPLE.

<i>Collector and Landing Surveyor</i> . . .	Richard White
<i>Controller and Searcher</i> . . .	William A. Gent

CREEK :

Ilfracombe— <i>P. C. Officer</i> . . .	R. Gillham
<i>Inspecting Commander of Coast Guard</i>	Capt. James Lister

BIDEFORD.

<i>Collector and Landing Surveyor</i> . . .	Clifford Gill
<i>Controller and Searcher</i> . . .	James Paxton
<i>Locker and Weigher</i> . . .	John Courtis

CREEK :

Appledore— <i>Tide Surveyor, &c.</i> . . .	William C. Burt
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BORROWSTONESS.

<i>Collector and Landing Surveyor</i> . . .	Francis Wallace
<i>Controller and Tide Surveyor</i> . . .	David Gay

CREEKS :

Inverkeithing— <i>P. C. Officer, &c.</i> . . .	James Alexander
Brucehaven— <i>Ditto</i> . . .	Alexander Stewart

BRIDGEWATER.

<i>Collector and Landing Surveyor</i> . . .	John Hughes
<i>Controller, Tide Surveyor, &c.</i> . . .	William Dear
<i>Clerk</i>	Richard Gillard

CREEKS:

Minehead— <i>P. C. Officer</i> . . .	William Langdon
Watchett— <i>Ditto</i> . . .	Peter Boswell
Burham— <i>Tide Surveyor</i> . . .	Charles Taylor

BRIDPORT.

<i>Collector and Landing Surveyor</i> . . .	Thomas Love
<i>Controller and Searcher</i> . . .	James Blagden

CAERNARVON.

<i>Collector and Landing Surveyor</i> . . .	Robert A. Norman
<i>Controller and Searcher</i> . . .	James Glasson

CREEKS:

Pwllheli— <i>P. C. Officer</i> . . .	Henry Atkey
Barmouth— <i>Ditto</i> . . .	Francis Evans
Portenllea— <i>Ditto</i> . . .	John James
Portmadoc— <i>Ditto</i> . . .	Thomas Morris

CHEPSTOW.

<i>Collector and Landing Surveyor</i> . . .	Lewis H. Howell
<i>Controller and Searcher</i> . . .	John Scarlett

CLAY.

<i>Collector and Landing Surveyor</i> . . .	William Foggo
<i>Controller and Searcher</i> . . .	Hugh M'Gilvray

CREEK:

Wells— <i>P. C. Officer, &c.</i> . . .	Charles W. Claxton
<i>Inspecting Commanders of Coast Gd.—</i>	
Cromer	Capt. John Cleere
Wells	Capt. G. Johnson

COLCHESTER.

<i>Collector and Jerquer</i> . . .	James U. Argent
<i>Controller and Landing Surveyor</i> . . .	Robert Raggett
<i>Searcher and Clerk</i> . . .	Edward Jenkin

CREEK:

Brightlingsea— <i>Tide Surv. & P. C. O.</i>	John Christopher
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COLERAINE.

<i>Collector and Jerquer</i> . . .	Robert Hunter
<i>Controller and Landing Surveyor</i> . . .	George Williams

CREEK:

Port Rush— <i>Tide Surveyor, &c.</i> . .	John J. Dean
<i>Inspecting Commander of Coast Guard</i>	Commander J. A. Abbott

FAVERSHAM.

Collector and Landing Surveyor . . . Francis Waring

Controller and Searcher . . . George Barton

CREEK:

Whitstable—*P. C. Officer* . . . James T. Bernard

Milton—*Ditto, and Tide Surveyor* . . . George Waghorn

Inspecting Commander of Coast Guard . . . Commander H. C. Hawkins

FOWEY.

Collector and Jerquer . . . William Wroford

Controller and Landing Surveyor . . . Lance Phillips

Clerk and Searcher . . . James Bishop

CREEK:

Mevaglassey and Pentowan—*P. C. O.* . . . Rowland F. Thompson

Charleston, Par, Polmear, & Polkerris

Ditto . . . Richard Holden

Inspecting Commander of Coast Guard . . . Capt. W. C. Triscott

GAINSBOROUGH.

Collector and Jerquer . . . William Stanwell

Controller and Searcher . . . Thomas E. Fanning

Clerk . . . William Louth Bass

CREEK:

Keadby—*P. C. Officer* . . . William Askew

GUERNSEY.

Principal Officer . . . James Rider

Controller, &c. . . . Thomas W. Clarke

Clerk . . . Henry T. Hammond

Tide Surveyor . . . William Shore

CREEK:

Alderney—*Chief Officer* . . . Matthew Kennedy

HARTLEPOOL.

Collector and Jerquer . . . John Mackenzie

Controller and Landing Surveyor . . . Thomas Aldcroft

Clerk . . . George Wilkinson

Searchers . . . { John Williams
John P. Coulston

Tide Surveyors, &c. . . . { James Carnie
Alexander French

HARWICH.

Collector and Landing Surveyor . . . Richard Stephens

Controller and Searcher . . . George M. Douglas

Tide Surveyor . . . Joseph Gould

CREEK:

Mistley—*P. C. O. and Tide Surveyor* . . . Thomas J. Freeman

Walton, Thorpe, and Holland—*P. C.*

Officer . . . Robert Davis

Inspecting Commander of Coast Guard . . . Capt. W. H. Webb, R.N.

INVERNESS.

<i>Collector and Jerquer</i>	.	.	.	James Millar
<i>Controller and Tide Surveyor</i>	.	.	.	Alfred Gossett
<i>Clerk</i>	.	.	.	Alexander McDonald
<i>Locker</i>	.	.	.	R. Cameron
<i>Tidewater</i>	.	.	.	Alexander Mc Innes

CREEKS:

Burghead— <i>P. C. Officer</i>	.	.	Robert Spence
Fort William— <i>Ditto</i>	.	.	Alexander M'Leod
Cromarty— <i>Ditto</i>	.	.	George Macdonald
Findhorn— <i>Ditto</i>	.	.	Robert Macdonald
Lossiemouth— <i>Ditto</i>	.	.	James Ritchie
Portmahomack— <i>Ditto</i>	.	.	Duncan M'Rae
Fort George, Fort Rose, and Nairn	.	.	William Gunn

IRVINE.

<i>Collector and Landing Surveyor</i>	.	.	Robert Montgomerie
<i>Controller and Searcher</i>	.	.	William Weir

CREEKS:

Troon— <i>Landing and Coastwailer</i>	.	.	John F. Gairdner
Ardrossan and Saltcoats— <i>Ditto and Tide Surveyor</i>	.	.	William McCreadie

JERSEY.

<i>Principal Officer</i>	.	.	George Robert Radford
<i>Controller</i>	.	.	George B. Raggett
<i>Clerk</i>	.	.	Frederick Cockburn
<i>Tide Surveyor</i>	.	.	James Hardie

LLANELLY.

<i>Collector and Jerquer</i>	.	.	Robert D. Clague
<i>Controller and Landing Surveyor</i>	.	.	Robert M. Nisbett
<i>Clerk and Searcher</i>	.	.	Thomas Fenton

CREEKS:

Carmarthen— <i>P. C. Officer</i>	.	.	Thomas Rogers
Pembrey— <i>Ditto</i>	.	.	Thomas Roderick
Laugharn and St. Clair— <i>Coastwailer</i>	.	.	John Brown
Lougher— <i>P. C. Officer</i>	.	.	David Phillips

MALDON.

<i>Collector and Landing Surveyor</i>	.	.	James Bennett
<i>Controller and Searcher</i>	.	.	Thomas Cumming
<i>Clerk</i>	.	.	Charles K. Sharp

CREEKS:

Burnham— <i>P. C. Officer</i>	.	.	Nicholas Brooking
Leigh— <i>Ditto</i>	.	.	James Cockett
Rochford— <i>Ditto</i>	.	.	James Richmond
<i>Inspecting Commander of Coast Guard</i>	.	.	Commander Geo. A. Henry

MILFORD.

<i>Collector and Jerquer</i>	.	.	William Hodgson
<i>Controller and Landing Surveyor</i>	.	.	Patrick Croll
<i>Clerk</i>	.	.	James S. Byers
<i>Tide Surveyor</i>	.	.	Thomas Landells

MILFORD, continued :

CREEKS :

Solva— <i>P. C. Officer, &c.</i>	William Jones
Pembroke— <i>Tide Surveyor and Ditto</i>	Methusalem Evans
Tenby and Saundersfoot— <i>P. C. Officer</i>	Thomas Rowe
<i>Inspecting Commander of Coast Guard</i>	Captain John Nugent, R.N.

MONTROSE.

<i>Collector</i>	Frederick W. Swatman
<i>Controller and Landing Surveyor</i>	Henry Pattison
<i>Clerk</i>	William Findlay
<i>Tide Surveyor and Landing Waiter</i>	Robert Webster
CREEK :	
Johnshaven— <i>P. C. Officer</i>	Robert Porter
<i>Inspecting Commander of Coast Guard</i>	Capt. A. H. Ingram, R.N.

NEWHAVEN.

<i>Collector and Jerquer</i>	Richard C. Hearn
<i>Controller and Landing Surveyor</i>	Robert T. Dolan
<i>Clerk</i>	Beverley U. Hearn
<i>Searcher</i>	W. S. Flint
<i>Tide Surveyor</i>	John Osbon
<i>Inspecting Commander of Coast Guard</i>	Capt. G. S. Reynolds, R.N.

PADSTOW.

<i>Collector and Landing Surveyor</i>	Stephen Burridge
<i>Controller and Searcher</i>	Matthew Patterson

CREEKS :

New Quay— <i>P. C. Officer</i>	Henry Hicks
Boscastle— <i>Ditto</i>	William Powell
<i>Inspecting Commander of Coast Guard</i>	Commander B. A. Wake, R.N.

PERTH.

<i>Collector and Landing Surveyor</i>	Robert Smith
<i>Controller and Searcher</i>	Thomas A. Healy
<i>Clerk</i>	William Imrie

CREEK :

Newburgh— <i>P. C. Officer</i>	John Black
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ROSS.

<i>Collector and Jerquer</i>	Charles Sholl
<i>Controller and Landing Surveyor</i>	John Reilly
<i>Clerk</i>	William Commins
<i>Searcher and Tide Surveyor</i>	Peter G. Doyle

RYE

<i>Collector and Jerquer</i>	James Bull
<i>Controller, Landing Surveyor, &c.</i>	Francis L. Shaw
<i>Clerk</i>	Amos Easton

CREEK :

Hastings— <i>P. C. Officer</i>	Henry J. Skene
<i>Inspecting Commander of Coast Guard</i>	Capt. John E. Bingham

ST. IVES.

Collector and Landing Surveyor . . . Thomas Ferris
Controller and Searcher . . . Joseph Barrett

CREEKS :

Portreath—*P. C. Officer* . . . Edwin K. Faulk
 Hayle—*Ditto and Landing Waiter* . William Pengelly

SCARBOROUGH.

Collector and Landing Surveyor . . Henry Fowler
Controller and Searcher . . . William Devall

SKIBBEREEN.

Collector and Landing Surveyor . . Robert Scott
Controller and Tide Surveyor . . William H. Lloyd

CREEK :

Boerhaven—*P. C. Officer* . . . Patrick Daly
Inspecting Commander of Coast Grd. at
 Castle Townsend . . . Capt. John H. Norcock, R.N.

STORNOWAY.

Collector and Landing Surveyor . . William T. Jeffries
Controller and Searcher . . . Michael B. Pithie

WESTPORT.

Collector and Landing Surveyor . . Thomas S. Miller
Controller and Tide Surveyor . . Clayton L. Hingston
Clerk . . . John Walker
Inspecting Commander of Coast Grd. at
 Innisbofin . . . Commander J. A. Macdonald

WEXFORD.

Collector and Jerquer . . . W. A. Mathews
Controller and Landing Surveyor . . James Edwards
Clerk . . . James Doyle
Searcher and Tide Surveyor . . Jasper W. Walsh
Tide Surveyor at Rosslare . . Richard Wall
Inspecting Commanders of Coast Grd. at
 Wexford . . . Capt. Robert A. Stewart, R.N.
 Gorey . . . Capt. John Bowle, R.N.

WHITBY.

Collector and Landing Surveyor . . Patrick Black
Controller and Searcher . . . Richard Boyd
Inspecting Commander of Coast Guard Commander George Kenyon

WICK.

Collector and Landing Surveyor . . Hugh Davidson
Controller and Searcher . . . John Hatt

CREEKS :

Serabster—*P. C. Office* . . . George S. Dunbar
 Little Ferry—*Ditto* . . . James Waters

WISBEACH.

Collector and Landing Surveyor . . . John Andrew
Controller and Searcher . . . William Upward
Locker . . . Charles Image

CREEK:

Sutton Wash—*P. C. Officer and Tide Surveyor* . . . Henry A. Hunt

SUPERNUMERARY PORTS.

ABERYSTWITH.

Collector and Landing Surveyor . . . Pierce Evans
Controller and Searcher . . . Nathan Hammond

CREEKS:

Aberdovey—*P. C. O. and Tide Surv.* James Cox
 Aberayron and New Quay—*Ditto* . John Morse

ALLOA.

Collector and Landing Surveyor . . . Robert Mostyn
Controller and Searcher . . . George Bruce

CREEKS:

Stirling and Falin—*P. C. Officer* . Burton Marshall

BALLINA.

Collector and Landing Surveyor . . . John McCormack
Controller and Searcher . . . John Crane

BEAUMARIS.

Collector and Landing Surveyor . . . Robert Q. Crellin
Controller and Tide Surveyor . . . Thomas Love

CREEKS:

Holyhead—*P. C. O. and Tide Sur.* David Lennox
 Conway—*P. C. Officer* . . . Robert Williams
 Amlwch—*Ditto* . . . John W. Hughes

CAMPBELTOWN.

Collector and Landing Surveyor . . . Edward J. Bursay
Controller and Searcher . . . Robert V. Innes

CREEKS:

Islay—*P. C. Officer, &c.* . . . John Lindsay
 Tarbert—*Ditto* . . . Duncan Macphail

CARDIGAN.

Collector and Landing Surveyor . . . John W. Edmonds
Controller and Searcher . . . Edmund Snell

CREEK:

Fishguard—*Coastmaster* . . . Hugh Davies

DEAL.

<i>Collector and Landing Surveyor</i>	. . .	Francis G. Tulloch
<i>Controller and Searcher</i>	. . .	Lewis Evans
<i>Inspecting Commander of Coast Guard</i>		Capt. E. P. Charlewood

FLEETWOOD.

<i>Collector and Landing Surveyor</i>	. . .	James Stewart
<i>Controller and Tide Surveyor</i>	. . .	John K. Groom

KIRKWALL.

<i>Collector and Landing Surveyor</i>	. . .	David C. Pagan
<i>Controller and Searcher</i>	. . .	Alexander M'Intyre

CREEKS:

Stromness— <i>P. C. Officer, &c.</i>	. . .	Alexander Watt
Long Hope— <i>Ditto</i>	. . .	Gilbert F. Traill

LERWICK.

<i>Collector and Landing Surveyor</i>	. . .	John Hardie
<i>Controller and Searcher</i>	. . .	Francis Heddell

LOWESTOFT.

<i>Collector and Landing Surveyor</i>	. . .	John Latch
<i>Controller and Searcher</i>	. . .	John Robertson

LYME.

<i>Collector and Landing Surveyor</i>	. . .	William Argent
<i>Controller and Searcher</i>	. . .	James W. D. Keogh

CREEKS:

Axmouth and Seaton— <i>P. C. Officer</i>	. . .	John Needs
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MARYPORT.

<i>Collector and Landing Surveyor</i>	. . .	Henry Lindsay
<i>Controller and Searcher</i>	. . .	George J. Flower

PETERHEAD.

<i>Collector, &c.</i>	. . .	Pattinson Hayton
<i>Controller, &c.</i>	. . .	Charles Peach

SCILLY.

<i>Collector and Landing Surveyor</i>	. . .	William H. Holmes
<i>Controller and Searcher</i>	. . .	John Dickson
<i>Inspecting Commander of Coast Grd. at</i>		
St. Mary's	. . .	Commander George Beadon

STRANGFORD.

<i>Collector and Landing Surveyor</i>	. . .	Charles McAnally
<i>Controller and Tide Surveyor</i>	. . .	John Roan

CREEK:

Quodle and Killeagh— <i>P. C. Officer</i>	. . .	Richard S. Quill
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STRANRAER.

Collector and Landing Surveyor . . . James Grieve
Controller and Searcher . . . George Hughes

CREEKS :

Dromore and Port Nessock—*Coastwr.* David Cameron
 Portpatrick—*P. C. Officer, &c.* Hugh Smellie

TEIGNMOUTH (?).

Collector and Landing Surveyor . . Lawrence M. Maxton
Controller and Searcher . . . John L. Hawken
Locker . . . William Taylor
Inspecting Commander of Coast Guard Capt. W. Ellis, R.N.

TRALEE.

Collector and Landing Surveyor . . John C. Frith Heatley
Controller and Searcher . . . William Macleod
Inspecting Commander of Coast Grd. at
 Dingle . . . Lieut. William Stern

WIGTOWN.

Collector and Landing Surveyor . . John Simson
Controller and Searcher . . . George C. Coats

CREEKS :

Creestown—*P. C. Officer* . . . Alexander M'Arthur
 Garliestown—*Ditto* . . . Charles Taylor
 Port William—*Ditto* . . . Ponton S. Innes
 Isle of Whithorn—*Ditto* . . . Archibald Livingstone
 Gatehouse—*Ditto* . . . Hugh Milligan

WOODBIDGE.

Collector and Landing Surveyor . . William C. Maclean
Controller and Searcher . . . Thomas M. Johnstone

CREEKS :

Aldboro'—*P. C. Officer* . . . Benjamin S. Candler
 Orford—*Ditto* . . . Edward Hunt
Inspecting Commander of Coast Guard Commander D. Robertson, R.N.

WORKINGTON.

Collector and Landing Surveyor . . Frederick Pittman
Controller and Tide Surveyor . . Daniel Curling

CREEK :

Harrington—*P. C. O. and Tide Surv.* Samuel Sandys Briggs

MANCHESTER (Warehousing Town.)

Prin. Officer and Landing Surveyor . Charles S. Saunders
Clerks . . . { Elgar Pagden
 . . . { Adam C. French
Searcher . . . Frederick Vivian

(?) Constituted an Independent Port.—G. O. 1882

LIST OF RECEIVERS OF DROITS OF ADMIRALTY⁽¹⁾.

[Corrected to January, 1853.]

<i>Address.</i>	<i>Receivers' Names.</i>
ABERAYRON . . .	Mr. Benjamin Evans.
ABERDOYREY . . .	Mr. William Price.
ABERYSTWITH . . .	Mr. Richard Page.
ALDBOROUGH . . .	Newsom Garrett, Esq.
BELFAST . . .	Mr. Nicholas Fitzsimons.
BEAUMARIS . . .	Captain Thomas Ogle, R.N.
BEEWICK-ON-TWEED . . .	Mr. John Batters.
BIDEFORD . . .	Thomas Burnard Chanter, Esq.
BLYTH HAVEN . . .	Mr. Joseph Hodgson.
BONCHURCH, ISLE OF WIGHT . . .	Stephen Martin Saxby, Esq.
BRIDLINGTON . . .	Mr. Thomas John Stephenson.
BRIDPORT . . .	Mr. Daniel Good.
BRISTOL . . .	Thomas Butt Miller, Esq.
CAHIRCIVERN . . .	Mr. Daniel Mahony
CAERDFF . . .	Mr. John H. Riches.
CARDIGAN . . .	David Davies, Esq.
CARNARVON . . .	Mr. James Rees.
CLIFDEN (GALWAY) . . .	Mr. Martin B. Hart.
COLERAINE . . .	Mr. James Dugan, Articlare.
COWES . . .	Mr. William Stuart Day.
DARTMOUTH . . .	Messrs. R. and G. Hingston.
DINGLE . . .	Mr. William Collier
DONEGAL . . .	Mr. Thomas Hughes.
DOUGLAS (ISLE OF MAN) . . .	Mr. Henry B. Noble
DOVER . . .	Mr. John Iron.
DROGHEDA . . .	Mr. Patrick Boylan.
DUBLIN . . .	John Walsh, Esq.
DUNDALK . . .	Mr. Joseph Farrel.
DUNFANGAHEY . . .	Francis Foster, Esq.
EXETER . . .	Henry Leslie Grove, Esq.
FALMOUTH . . .	Messrs. William Broad and Sons.
FLEETWOOD . . .	Mr. Stephen Burridge, Jun.
FOWEY . . .	William Wreford, Esq.
GALWAY . . .	James Copland, Esq.
GLOUCESTER . . .	Thomas Hastings, Esq.
GRIMSBY . . .	W. Brooks, Esq.
HARTLEPOOL . . .	Mr. Joseph Nixon Eden.
HARWICH . . .	Richard Stephens, Esq.
HOLYHEAD . . .	Commander Charles Fraser, R.N.
HULL . . .	John Saxelbye, Esq.
ILFRACOMBE . . .	Mr. William Huxtable.
KILBUH . . .	Mr. William Blair.
KING'S LYNN . . .	John O. Smetham, Esq.
LANCASTER . . .	Mr. Michael Harrison.
LEIGH (ESSEX) . . .	William H. King, Esq.
LITTLEHAMPTON . . .	Messrs. R. and P. Isenonger.
LIVERPOOL . . .	Henry Cleaver Chapman, Esq.

⁽¹⁾ See Wreck and Salvage Act, p. 175.

<i>Address.</i>	<i>Receivers' Names.</i>
LLANELLY	. Robert Dunkin, Esq.
LONDONDERREY	. Mr. Thomas Miles.
LOWESTOFF	. Messrs. G. S. Gowing and Son.
LYME REGIS	. Henry F. Waring, Esq.
LYTHAM	. Mr. Thomas Butcher.
MALDON	. Mr. Henry May.
MILFORD	. Mr. Walter Willett Harries.
MORFA MAWR, CARDIGAN	. John Miller, Esq.
NEWHAVEN, SUSSEX	. Mr. William Cole.
NEWPORT, MONMOUTH	. John Smith Phillips, Esq.
NEWPORT, PEMBROKE	. John Harries, Esq.
NORTH SHIELDS	. Mr. Robert Peart.
PADSTOW	. Mr. John Dyer Bryant.
PEMBROKE DOCK	. Mr. William Robertson.
PENZANCE	. Mr. Richard Pearce.
PLYMOUTH	. Messrs. G. and G. S. Eastlake.
POOLE	. Mr. Thomas Witt Dominy.
PORTSMOUTH	. Messrs. Garratt and Gibbon.
QUEENSTOWN	. Bartholomew Verling, Esq.
RAMSGATE	. John Cuttler, Esq.
REDCAR	. Mr. Robert Coulson.
RHYL	. John Tarleton, Esq.
RYE	. Mr. John Amon Vidler.
SCARBOROUGH	. Henry Fowler, Esq.
SOILLY	. Hugh Tregarthen, Esq.
SKIBBEREEN	. James H. Swanton, Esq.
SKINBURNESS	. Mr. William Geddes
SLIGO	. Mr. Thomas Barrett.
SOUTHWOLD	. Lt. Francis Wilson Ellis, R.N.
ST. IVES	. Mr. John N. Tremearne.
STRATTON, CORNWALL	. Mr. William Rowe.
STRANGFORD	. Mr. William Russell.
SUNDERLAND	. Mr. James Crosby.
SWANSEA	. Mr. George Holland.
TAYBACH, GLAMORGAN	. Mr. William Llewellyn Powell.
TRALEE	. Mr. Henry Benner.
WAINFLEET	. Mr. George S. Simpson.
WATERLOO, LANCASHIRE	. Lt. Henry Gray Kellock, R.N.
WARRENPOINT	. Mr. Leonard Watson.
WATERFORD	. James Delahunty, Esq.
WARKWORTH	. Mr. William Muers.
WATCHET	. Mr. R. J. Gimblett.
WESTPORT	. Thomas Snow Miller, Esq.
WEXFORD	. Mr. John Leared.
WEYMOUTH	. Roper Weston, Esq.
WIVENHOE	. John Green Chamberlain, Esq.
WORKINGTON	. Mr. Tiffin Bell.
YARMOUTH	. Charles John Palmer, Esq.
DITTO ⁽¹⁾	. Edward H. L. Preston, Esq.
YARMOUTH, ISLE OF WIGHT	. Mr. Philip Bright.

(1) Norfolk Coast (Wintertonness to Burnham).

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